



**Union High School District**

**BOARD OF TRUSTEES  
REGULAR BOARD MEETING**

**Board of Trustees**  
Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir

**Superintendent**  
Robert A. Haley, Ed.D.

**THURSDAY, JANUARY 17, 2019  
6:00 PM / OPEN SESSION AT 6:30 PM**

**DISTRICT OFFICE BOARD ROOM 101  
710 ENCINITAS BLVD., ENCINITAS, CA 92024**

*Welcome to the meeting of the San Dieguito Union High School District Board of Trustees.*

The members of the San Dieguito Union High School District Board of Trustees are locally elected officials, serve four-year terms of office, and are responsible for the schools' educational programs, in grades seven through twelve. The Board is a policy-making body whose actions are guided by the District's vision, mission, and goals. Administration of the District is delegated to a professional administrative staff led by the Superintendent. Board Members are required to conduct the programs of the schools in accordance with the Constitution of the State of California, the California Education Code, and other laws relating to schools enacted by the Legislature, in addition to policies and procedures adopted by the Board of Trustees.

**PUBLIC COMMENTS**

Members of the public are entitled to comment on items listed on the agenda for Board consideration or deliberation. If you wish to speak regarding an item on the agenda, please complete a speaker slip located at the sign-in desk and present it to the Secretary to the Board prior to the start of the meeting. At the discretion of the Board President, members of the public are entitled to speak on agenda items either immediately after the item is called or following background information provided related to the item. Members of the public are entitled to comment on an agenda item only once at any meeting. Although the Board President may seek additional information, participation in debate on any item before the Board shall be limited to the Board and staff. The Board President shall determine the order of speakers, when the Board President calls a member of the public to the podium they are asked to provide their names prior to making comments.

Members of the public are entitled to speak on matters within the jurisdiction of the Board, but not on the agenda during the public comment portion of the meeting. The Board President may acknowledge receipt of the information, refer to staff for further study, or refer the matter to a future agenda, but there shall be no discussion or action taken by the Board.

Please note the meeting is video recorded and will be published online. Comments are limited to three (3) minutes per person and may not be increased though donations of time by other members of the public. The total public comment time for agenda and non-agenda items shall not exceed twenty (20) minutes.

**PUBLIC INSPECTION OF DOCUMENTS**

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board Meeting will be available for review on the district website, [www.sduhsd.net](http://www.sduhsd.net) and/or at the district office. Please contact the [Office of the Superintendent](#) for more information.

**CONSENT CALENDAR**

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. Members of the public are entitled to comment on items on the consent agenda. Trustees may ask for additional information regarding items on the consent agenda. Items on the consent agenda will be voted on in one motion unless a member of the board, staff or public requests that the item be removed and voted on separately, in which case the Board President will determine when it will be called and considered for action.

**CLOSED SESSION**

The Board may meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, and/or real estate negotiations which are timely.

**CELL PHONES / ELECTRONIC DEVICES**

As a courtesy to all meeting attendees, please set cell phones and electronic devices to silent mode and engage in conversations outside the meeting room.

In compliance with the Americans with Disabilities Act if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
BOARD OF TRUSTEES  
REGULAR BOARD MEETING**

AGENDA

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**1. CALL TO ORDER**

**2. APPROVAL OF AGENDA**

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the agenda of January 17, 2019, Regular Board Meeting of the San Dieguito Union High School District, as presented.

**3. CLOSED SESSION – public comment, if any**

a. CONFERENCE WITH LABOR NEGOTIATORS (GOVERNMENT CODE SECTION 54957.6)

Agency Designated Representatives: Superintendent and Associate Superintendents (4)  
Employee Organizations: San Dieguito Faculty Association / California School Employees Association

b. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Section 54956.9: (2 cases)

c. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

d. PUBLIC EMPLOYEE EVALUATION: ASSOCIATE SUPERINTENDENTS

**4. RECONVENE TO OPEN SESSION**

a. WELCOME / MEETING PROTOCOL REMARKS

b. PLEDGE OF ALLEGIANCE

c. REPORT OUT OF CLOSED SESSION / ACTION

d. APPROVAL OF MINUTES (2) / DECEMBER 13, 2018 REGULAR MEETING & DECEMBER 20, 2018 BOARD WORKSHOP

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the minutes of the December 13, 2018 Regular Meeting and December 20, 2018 Board Workshop, as shown in the attached supplements.

**5. UPDATES**

a. STUDENT BOARD MEMBERS

b. BOARD OF TRUSTEES

c. SUPERINTENDENT

**6. STUDENT REPORT – DECEMBER 2018 STUDENT SUMMIT**

**7. RECOGNITIONS – CARA DOLNIK**

**8. PRESENTATION – public comment, if any**

a. CANYON CREST ACADEMY – BRETT KILLEEN, PRINCIPAL

b. LA COSTA CANYON HIGH SCHOOL – RENO MEDINA, PRINCIPAL

**9. PUBLIC COMMENT – NON-AGENDA ITEMS**

In accordance with the Brown Act, no discussion or action may be taken by the Board of Trustees on non-agenda items; however, the Board may 1) acknowledge receipt of the information; 2) refer the matter to staff for further study; or 3) refer the matter to a future agenda. (See *Board Agenda Cover Sheet for further information on public comments.*)

**10. CONSENT AGENDA – public comment, if any**

Members of the public are entitled to comment on items on the consent agenda. Trustees may ask for additional information regarding items on the consent agenda. Items on the consent agenda will be voted on in one motion unless a member of the board, staff or public requests that the item be removed and voted on separately, in which case the Board President will determine when it will be called and considered for action.

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve Consent Agenda Items 11-15, as shown in the attached supplements.

- Roll Call:

Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen “Mo” Muir

Arie Bialostozky, Torrey Pines High School  
Jamie Cruz, San Dieguito Academy  
Melody Li, Canyon Crest Academy  
Olivia Stephens, La Costa Canyon High School  
Sarah Trigg, Sunset High School

**11. SUPERINTENDENT**

a. GIFTS AND DONATIONS

Accept the gifts and donations, as shown in the attached supplements.

b. FIELD TRIP REQUESTS

Accept the field trip requests, as shown in the attached supplements.

**12. HUMAN RESOURCES**

a. PERSONNEL REPORTS

Approve matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:

1. Certificated and/or Classified Personnel Reports, as shown in the attached supplements.

b. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Tina Douglas or Robert A. Haley to execute the agreements:

1. Brandman University San Diego, part of the Chapman University System, to provide University Student Teachers, School Counseling Interns, and School Psychology Interns, during the period January 1, 2019 through December 31, 2022, for which a stipend will be provided to each Master Teacher for each eight-week session up to an amount of \$200.00 per student teacher, at no cost to the District.

**13. EDUCATIONAL SERVICES**

a. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Tina Douglas or Robert A. Haley to execute the agreement:

1. Desmos, Inc., to provide a 6-hour workshop introducing pedagogical and technological techniques for increasing student achievement and interest in mathematics focusing on how free Desmos technology can enable that process for district math teachers, on January 29, 2019, in the total amount of \$2,000.00, to be expended from the General Fund/Unrestricted 01-00.
2. CAST, Inc., to provide a two-day Introduction to Universal Design for Learning (UDL) for up to 25 participants, during the period February 26, 2019 through February 27, 2019, in an amount not to exceed \$10,500.00, to be expended from the General Fund/Restricted 01-00 - College Readiness Block Grant.
3. Newsela, to provide Newsela Pro online reading education tools for Earl Warren Middle School, during the period January 18, 2019 through January 17, 2020, and then continuing with annual renewals unless terminated with 30-day advance notice, in an

amount not to exceed \$750 per year with annual increases not to exceed 10% per year, to be expended from the General Fund/Unrestricted 01-00.

4. ITHAKA, dba JSTOR, to provide JSTOR Archive technology services, tools, and digitally archived articles (scholarly materials, academic collections on the arts & sciences, business, literature, mathematics, statistics, music, health, etc.) for San Dieguito High School Academy, during the period January 1, 2019 through December 31, 2019 and then continuing until terminated with 90-day written notice, for a one-time fee of \$510.00 and first year fee of \$1,530.00 with annual increases not to exceed \$2,000.00 per year, to be expended from the General Fund/Unrestricted 01-00.
  5. SMARTEST EDU, INC., dba Formative, to provide 3 Formative teacher licenses to create and deliver dynamic digitized formative assessments that help track student growth to standards, allowing teachers and schools to collaborate together, and allowing teachers to see students work live so they can determine right away where students might need help, during the period December 7, 2018 through June 30, 2019, for a prorated amount not to exceed \$300.00, to be expended from the General Fund/Unrestricted 01-00.
- b. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
(None Submitted)

#### 14. ADMINISTRATIVE SERVICES

- a. APPROVAL/RATIFICATION OF AGREEMENTS
- Approve/ratify entering into the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:
1. Boys & Girls Club of San Dieguito, to provide swimming pool facilities to the San Dieguito High School Academy swim team, during the period February 11, 2019 through May 24, 2019, in an amount not to exceed \$8,000.00, to be expended from the General Fund/Unrestricted 01-00.
  2. WestEd, to provide support services in the administration of the California Healthy Kids Survey (CHKS which is part of the comprehensive CalSCHLS data system, developed by WestEd under contract with the California Department of Education (CDE)), during the period September 1, 2018 through August 31, 2019, in an amount not to exceed \$4,336.00, to be expended from the General Fund/Unrestricted 01-00.
- b. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
(None Submitted)

#### SPECIAL EDUCATION

- c. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING
1. City of Encinitas, Parks & Recreation (ICA), to provide a large rental space for the Adult Transition Program graduation, on June 11, 2019, in the amount of \$390.00, to be expended from the General Fund/Restricted 01-00.
  2. Logan River (RTC), to provide twenty-four-hour residential treatment for diploma bound students with severe social, emotional, and mental health issues, during the period December 28, 2018 through June 30, 2019 at the NCCSE approved daily rates of \$214.82 (residential), \$134.78 (educational), and \$95.47 (mental health), to be expended from the General Fund/Restricted 01-00.
  3. Bill Lane & Associates, to provide transport services for at-risk special education students to/from residential facilities, during the period December 28, 2018 through June 30, 2019, at the rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
- d. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
(None Submitted)

e. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund/Restricted 01-00, and authorize the Director of School & Student Services to execute the agreements:

1. Student Case No. 2019-112PS, for educationally related services prior to the execution of the agreement through June 30, 2020, in the amount of \$50,000.00.

**PUPIL SERVICES**

f. APPROVAL/RATIFICATION OF AGREEMENTS

(None Submitted)

g. APPROVAL/RATIFICATION OF AMENDMENTS TO AGREEMENTS

(None Submitted)

**15. BUSINESS SERVICES**

a. APPROVAL/RATIFICATION OF AGREEMENTS

(None Submitted)

b. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

c. AWARD/RATIFICATION OF CONTRACTS

(None Submitted)

d. APPROVAL OF CHANGE ORDERS

(None Submitted)

e. ACCEPTANCE OF CONSTRUCTION PROJECTS

(None Submitted)

f. ADOPTION OF REVISED RESOLUTIONS (4) / COUNTY OFFICE OF EDUCATION 2018-19 ANNUAL RESOLUTIONS (2) / ISSUANCE OF NEW WARRANT IN LIEU OF A VOIDED WARRANT / REVOLVING CASH FUND CUSTODIAN

Adopt the following resolutions, as shown in the attached supplements:

1. RESOLUTION DESIGNATING AGENT TO RECEIVE MAIL AND PICKUP WARRANTS AT THE COUNTY OFFICE OF EDUCATION

Designating Tina Douglas to receive mail and Cindy Frazee, Tina Douglas, Dawn Campbell, Dawn Pearson, Courtney Fryt, Barbara Crisostomo and Robert A. Haley to pick up warrants at the County Office of Education.

2. RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS

Designating Robert A. Haley or Tina Douglas or Dawn Campbell to sign school orders.

3. RESOLUTION AUTHORIZING ISSUANCE OF NEW WARRANT IN LIEU OF A VOIDED WARRANT

Authorizing issuance of new warrant in Lieu of a voided warrant, to reflect current changes in administrative title.

4. RESOLUTION REGARDING CHANGE OF REVOLVING CASH FUND CUSTODIAN

Designate Dawn Campbell, Director of Fiscal Services as the Custodian of the Revolving Cash Fund (EC section 42800-5).

g. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

1. Purchase Orders
2. Change Orders
3. Purchasing Orders Increase/Decrease
4. Membership Listing (None Submitted)

5. Warrants
6. Revolving Cash Fund

## **FACILITIES PLANNING & CONSTRUCTION**

- h. APPROVAL/RATIFICATION OF AGREEMENTS  
(None Submitted)
- i. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
Approve/ratify amending the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:
  1. SVA Architects, Inc., to amend contract A2013-166 for architectural/engineering services at San Dieguito High School Academy, increasing the amount by \$6,000.00 for a new total of \$3,522,570.00, to be expended from Building Fund Prop 39 – Fund 21-39.
- j. AWARD/RATIFICATION OF CONTRACTS  
(None Submitted)
- k. APPROVAL OF CHANGE ORDERS  
Approve Change Orders to the following projects, and Tina Douglas or Robert A. Haley to execute the change orders:
  1. San Diego Steel Solutions, Bid Package #1 Structural Steel, Pacific Trails Middle School 2nd Classroom Building Project CB2017-18, decreasing the amount by \$27,104.00 for a new total of \$1,631,418.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  2. Western Rim Constructors, Inc., Bid Package #3 Concrete & Rebar, Pacific Trails Middle School 2nd Classroom Building Project CB2017-18, decreasing the amount by \$11,759.00 for a new total of \$1,897,240.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  3. Standard Drywall, Inc., Bid Package #7 Metal Studs, DW, DFH, Paint, Final Clean, Elevators; Pacific Trails Middle School 2nd Classroom Building Project CB2017-18, decreasing the amount by \$173,371.00 for a new total of \$2,401,029.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  4. A&A Flooring, Inc., dba A&S Flooring, Bid Package #12 Flooring, Pacific Trails Middle School 2nd Classroom Building Project CB2017-18, decreasing the amount by \$37,596.00 for a new total of \$152,383.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  5. Baker Electric, Inc., Bid Package #18 Electrical, Pacific Trails Middle School 2nd Classroom Building Project CB2017-18, decreasing the amount by \$61,529.00 for a new total of \$1,249,427.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  6. SWCS, Inc., dba Southwest Construction Services, Inc., Bid Package #2 Concrete & Rough Carpentry, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, decreasing the amount by \$907.00 for a new total of \$1,025,525.00, extending the contract date by 246 days, to be expended from Building Fund Prop 39 – Fund 21-39 and North City West School Facilities Financing Authority.
  7. Sylvester Roofing Company, Inc., Bid Package #4 Roofing, Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, decreasing the amount by \$48,703.00 for a new total of \$327,004.00, extending the



contract date by 201 days, to be expended from Building Fund Prop 39 – Fund 21-39 and State School Building Funds.

8. Chapman Air Systems, Inc., dba W.R. Robbins Company, Bid Package #7 Mechanical, Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, decreasing the amount by \$130,825.00 for a new total of \$452,675.00, extending the contract date by 201 days, to be expended from Building Fund Prop 39 – Fund 21-39 and State School Building Funds.
9. Telliard Construction, District Office Tenant Improvements Project CB2018-15R, decreasing the amount by \$30,936.85 for a new total of \$132,922.16, extending the contract date by 168 days, to be expended from Capital Facilities Fund 25-19.

#### I. ACCEPTANCE OF CONSTRUCTION PROJECTS

Accept the following construction project as complete, and authorize the administration to file Notices of Completion with the County Recorders' Office administration and release final retention:

1. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #1 Structural Steel, contract entered into with San Diego Steel Solutions.
2. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #3 Concrete & Rebar, contract entered into with Western Rim Constructors, Inc.
3. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #7 Metal Studs, DW, DFH, Paint, Final Clean, Elevators; contract entered into with Standard Drywall, Inc.
4. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #12 Flooring, contract entered into with A&A Flooring, Inc., dba A&S Flooring.
5. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #18, contract entered into with Baker Electric, Inc.
6. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Bid Package #2 Concrete & Rough Carpentry, contract entered into with SWCS, Inc., dba Southwest Construction Services, Inc.
7. Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, Bid Package #4 Roofing, contract entered into with Sylvester Roofing Company, Inc.
8. Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, Bid Package #7 Mechanical, contract entered into with Chapman Air Systems, Inc., dba W.R. Robbins Company.
9. District Office Tenant Improvements CB2018-15R, contract entered into with Telliard Construction.

### **DISCUSSION / ACTION ITEMS**

#### **16. ADOPTION OF RESOLUTION / LEASE-LEASEBACK / SUNSET HIGH SCHOOL – public comment, if any**

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the resolution approving and authorizing execution of Site Lease, Sublease Agreement, Pre-Construction and Construction Services Agreement for the Lease-Leaseback Agreement with C.W. Driver for construction of the Sunset High School Campus Reconstruction Project, to be expended from Building Fund Prop 39 – Fund 21-39, as shown in the attached supplement.

#### **17. ADOPTION OF RESOLUTION / 2017-18 REPORT ON STATUTORY SCHOOL FEES AND FINDINGS – public comment, if any**

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the resolution regarding statutory school fees and report for fiscal year 2017-2018, and findings in compliance with Government Code sections 66006 and 66001, as shown in the attached supplements.

**18. ACCEPTANCE OF 2017-18 ANNUAL AUDIT** – public comment, if any

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to accept the 2017-18 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King & Co. LLP, as shown in the attached supplement.

**19. PROPOSED REVISED BOARD POLICIES** – public comment, if any

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the proposed revised Board Policies, as shown in the attached supplements and as follows:

- a. BP 4030, NONDISCRIMINATION IN EMPLOYMENT (REVISED)
- b. BP 5116.1, INTRADISTRICT/OPEN ENROLLMENT (REVISED)
- c. BP 5145.13, RESPONSE TO IMMIGRATION ENFORCEMENT (REVISED)

**20. REQUEST FOR PROPOSALS & APPROVAL TO ENTER INTO AN AGREEMENT / COMMUNICATION SPECIALIST SERVICES** – public comment, if any

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to authorize staff to request proposals for the development and implementation of a strategic marketing communication plan, and authorize Tina Douglas or Robert A. Haley to enter into and execute an agreement, in an amount not to exceed \$50,000.00, to be expended from the General Fund 01-00/Unrestricted.

**21. PUBLIC HEARING / CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, SAN DIEGUITO CHAPTER 241'S INITIAL PROPOSAL TO SAN DIEGUITO UNION HIGH SCHOOL DISTRICT REGARDING CLASSIFIED UNIT COLLECTIVE BARGAINING AGREEMENT NEGOTIATIONS (2018-19 SCHOOL YEAR)**

## a. PUBLIC HEARING

The Governing Board will convene a public hearing to receive public testimony pursuant to Government Code section 3547 regarding the proposal from the California School Employees Association to the San Dieguito Union High School District to open negotiations for the 2018-19 school year.

- Opening Hearing
- Take Public Comment
- Close Hearing

**22. ADOPTION OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT'S INITIAL PROPOSAL TO CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, SAN DIEGUITO CHAPTER 241, REGARDING CLASSIFIED UNIT COLLECTIVE BARGAINING AGREEMENT NEGOTIATIONS (2018-19 SCHOOL YEAR)**

## a. PUBLIC HEARING

The Governing Board will convene a public hearing to receive public testimony pursuant to Government Code section 3547 regarding the proposal from the California School Employees Association to the San Dieguito Union High School District to open negotiations for the 2018-19 school year.

- Opening Hearing
- Take Public Comment
- Close Hearing

## b. ADOPTION OF SAN DIEGUITO UNION HIGH SCHOOL DISTRICT'S INITIAL PROPOSAL TO CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION REGARDING CLASSIFIED UNIT COLLECTIVE BARGAINING AGREEMENT NEGOTIATIONS (2018-19 SCHOOL YEAR)

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the San Dieguito Union High School District's initial proposal to open negotiations with the California School Employees Association regarding classified unit collective bargaining agreement negotiations for the 2018-19 school year, as shown in the attached supplement.



## **INFORMATION ITEMS**

### **23. PROPOSED REVISED BOARD POLICIES / EDUCATIONAL SERVICES – public comment, if any**

- a. BP 6174, EDUCATION FOR ENGLISH LANGUAGE LEARNERS (REVISED)

This item is being submitted for first read and will be resubmitted for action on February 7, 2019.

### **24. UNIFORM COMPLAINT QUARTERLY REPORT, 2<sup>ND</sup> QUARTER, 2018-19 (OCTOBER-DECEMBER)**

This item is being submitted as information only.

### **25. REPORTS**

- a. BUSINESS SERVICES – TINA DOUGLAS, ASSOCIATE SUPERINTENDENT
- b. EDUCATIONAL SERVICES UPDATE – BRYAN MARCUS, ASSOCIATE SUPERINTENDENT
- c. HUMAN RESOURCES UPDATE – CINDY FRAZEE, ASSOCIATE SUPERINTENDENT
- d. ADMINISTRATIVE SERVICES UPDATE – MARK MILLER, ASSOCIATE SUPERINTENDENT
- e. SUPERINTENDENT/DISTRICT UPDATE – ROBERT A. HALEY, ED.D., SUPERINTENDENT
  - Student Summit
  - California Public Record Act
  - Public Records Requests – Current Requests and Action Taken

### **26. FUTURE AGENDA ITEMS**

#### **27. ADJOURNMENT TO CLOSED SESSION (AS NECESSARY)**

- a. CONFERENCE WITH LABOR NEGOTIATORS (GOVERNMENT CODE SECTION 54957.6)  
Agency Designated Representatives: Superintendent and Associate Superintendents (4)  
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
- b. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to Section 54956.9: (2 cases)
- c. PUBLIC EMPLOYEE DISCIPLINE/DISSMISSAL/RELEASE
- d. PUBLIC EMPLOYEE EVALUATION: ASSOCIATE SUPERINTENDENTS

#### **28. RECONVENE TO OPEN SESSION**

- a. REPORT FROM CLOSED SESSION (AS NECESSARY)
- b. ADJOURNMENT

*The next regularly scheduled Board Meeting is scheduled on [Thursday, February 7, 2019, at 6:00 PM](#) in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.*



**MINUTES**  
**OF THE**  
**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**BOARD OF TRUSTEES**  
**REGULAR BOARD MEETING**

**Board of Trustees**  
Joyce Dalessandro  
Kristin Gibson  
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**Superintendent**  
Robert A. Haley, Ed.D.

**DECEMBER 13, 2018**

**THURSDAY, DECEMBER 13, 2018**  
**6:00 PM**

**DISTRICT OFFICE BOARD ROOM 101**  
**710 ENCINITAS BLVD., ENCINITAS, CA 92024**

ATTENDANCE

BOARD OF TRUSTEES AND STUDENT BOARD REPRESENTATIVES

Joyce Dalessandro	Arie Bialostozky, Torrey Pines High School ( <i>Left early</i> )
Kristin Gibson	Jamie Cruz, San Dieguito Academy ( <i>Absent</i> )
Beth Hergesheimer	Melody Li, Canyon Crest Academy ( <i>Left early</i> )
Melisse Mossy	Olivia Stephens, La Costa Canyon High School ( <i>Left early</i> )
Maureen "Mo" Muir	Sarah Trigg, Sunset High School ( <i>Left early</i> )

DISTRICT ADMINISTRATORS / STAFF

Robert A. Haley, Ed.D., Superintendent  
Tina Douglas, Associate Superintendent, Business Services  
Cindy Frazee, Associate Superintendent, Human Resources  
Bryan Marcus, Interim Associate Superintendent, Educational Services  
Mark Miller, Associate Superintendent, Administrative Services  
Tiffany Hazlewood, Director of Student Services  
Melissa Sage, Coordinator of Student Services  
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

**1. CALL TO ORDER**

President Hergesheimer called the meeting to order at 6:00 p.m.

**2. APPROVAL OF AGENDA**

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve the agenda of December 13, 2018, Regular Board Meeting of the San Dieguito Union High School District, as presented. **ADVISORY VOTE** Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. **BOARD Ayes:** Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**3. ORGANIZATION OF THE BOARD**

- a. OATH OF OFFICE, TRUSTEES: KRISTIN GIBSON, MELISSE MOSSY & MAUREEN "MO" MUIR

President Hergesheimer administered the Oath of Office to Trustees Kristin Gibson, Melisse Mossy and Maureen "Mo" Muir.

- b. NOMINATION / ELECTION OF BOARD PRESIDENT

President Hergesheimer called for nominations for President of the Board of Trustees.

Motion by Ms. Muir, seconded by Ms. Dalessandro, that nominations be closed and that Beth Hergesheimer be elected President of the Board of Trustees for 2019. **ADVISORY VOTE** Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. **BOARD Ayes:** Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

- c. NOMINATION / ELECTION OF VICE PRESIDENT

President Hergesheimer opened nominations for Vice President of the Board of Trustees.

Motion by Ms. Dalessandro, seconded by Ms. Mossy, that nominations be closed and that Maureen "Mo" Muir be elected as Vice-President of the Board of Trustees for 2019. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

d. NOMINATION / ELECTION OF CLERK

President Hergesheimer opened nominations for Clerk of the Board of Trustees.

Motion by Ms. Muir, seconded by Ms. Dalessandro, that nominations be closed and that Kristin Gibson be elected as Clerk of the Board of Trustees for 2019. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

e. APPOINTMENT OF BOARD REPRESENTATIVE / NORTH CITY WEST SCHOOL FACILITIES FINANCING AUTHORITY

Motion by Ms. Dalessandro, seconded by Ms. Muir, that Tina Douglas, Associate Superintendent of Business Services, be appointed to serve as Board Representative to the North City West School Facilities Financing Authority, for 2019. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

f. APPOINTMENT OF ALTERNATE BOARD REPRESENTATIVE / NORTH CITY WEST SCHOOL FACILITIES FINANCING AUTHORITY

Motion by Ms. Dalessandro, seconded by Ms. Muir, that John Addleman, Executive Director of Planning Services, be appointed to serve as Alternate Board Representative to the North City West School Facilities Financing Authority, for 2019. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

g. ESTABLISH DATE, TIME AND PLACE OF REGULAR MEETINGS OF THE BOARD FOR 2019

Motion by Ms. Muir, seconded by Ms. Gibson, to approve the San Dieguito Union High School District Board of Trustees Meeting Schedule for 2019, as presented. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

h. APPOINTMENT OF BOARD SECRETARY

Motion by Ms. Muir, seconded by Ms. Dalessandro, that the Board appoint the Superintendent to serve as Board Secretary. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

*\*AT 6:12 PM, THE BOARD TEMPORARILY ADJOURNED AND SUMMONED MEETINGS OF THE SAN DIEGUITO PUBLIC FACILITIES AUTHORITY AND THE SAN DIEGUITO SCHOOL FACILITIES FINANCING AUTHORITY, THEN RECONVENED THE REGULAR MEETING AT 6:16 PM.*

#### 4. CLOSED SESSION

The Trustees convened to Closed Session in the Technology Lab/Suite 206 to discuss the following:

a. STUDENT DISCIPLINE

- b. PUBLIC EMPLOYEE APPOINTMENT – ASSOCIATE SUPERINTENDENT
- c. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
- d. CONFERENCE WITH LABOR NEGOTIATORS (GOVERNMENT CODE SECTION 54957.6)  
Agency Designated Representatives: Superintendent and Associate Superintendents (4)  
Employee Organizations: San Dieguito Faculty Association / California School Employees Association

## 5. RECONVENE TO OPEN SESSION

- a. WELCOME / MEETING PROTOCOL REMARKS  
President Beth Hergesheimer reconvened the meeting at 6:45 p.m. and read the meeting protocol instructions.
- b. PLEDGE OF ALLEGIANCE  
Olivia Stephens led in the Pledge of Allegiance.
- c. REPORT OUT OF CLOSED SESSION / ACTION  
President Hergesheimer reported that during Closed Session, the Governing Board unanimously took action pursuant to Education Code section 44938 to issue a notice of unprofessional conduct to teacher employee certificated ID Number 438126.
- d. STUDENT DISCIPLINE
  - i. Case #2018-073SD  
Motion by Ms. Dalessandro, seconded by Ms. Muir, to approve readmission of Case #2018-073SD from expulsion, effective December 14, 2018. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.  
*Motion unanimously carried.*
  - ii. Case #2018-109SD  
Motion by Ms. Dalessandro, seconded by Ms. Gibson, to ratify the administrative hearing panel and staff recommendation for expulsion for Case #2018-109SD for violating California Education Code section 48900 (b) and 48915 (c)(2), for the period December 14, 2018 through December 14, 2019. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.  
*Motion unanimously carried.*
- e. APPROVAL OF MINUTES / NOVEMBER 1, 2018 REGULAR MEETING  
Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve the minutes of the November 1, 2018 Regular Meeting, as presented. ADVISORY VOTE Ayes: Bialostozky, Li, Stephens, Trigg; Noes: None; Abstain: None; Absent: Cruz. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.  
*Motion unanimously carried.*

## 6. REPORTS

- a. STUDENT BOARD MEMBERS  
All students present gave an update on the highlights and events at their schools. Melody Li read the San Dieguito Academy school report submitted by Jamie Cruz.
- b. BOARD OF TRUSTEES  
Ms. Dalessandro reported on visiting the SDUHSD Sports Park on the La Costa Valley (LCV) site, attended the SDA Foundation Fall fundraiser, the CCA Foundation Taste of Pacific Highlands Ranch, the CSBA Annual Conference, the San Dieguito Alliance for Drug Free Youth luncheon, met with Dr. Haley and the associate superintendents, and attended the Encinitas City School Liaison meeting.

Ms. Muir toured the SDUHSD LCV Sports Park, wished everyone safe and good holidays, congratulated Melisse Mossy and Kristin Gibson for getting elected as new board members, helped students with college applications and essays, attended the suicide forum at La Costa Canyon HS (LCC), the CSBA Annual Conference, proctored the 2018 LCC Winter Classic Speech & Debate, attended the LCC football banquet, and gave a shout out to Coaches Casey and Sovacool.

Ms. Gibson thanked everyone for being so welcoming and met with Dr. Haley and Ms. Schultz, met with the Board President and Melisse Mossy, attended the CCA assembly led by Stan Collins regarding suicide prevention and awareness, and the LCC student assembly with Josh Ochs regarding social media and personal websites.

Ms. Mossy is grateful to be here and has been meeting with community members, attended the Torrey Pines HS (TP) coffee with principal, was welcomed by board members, Dr. Haley and executive staff, attended the CSBA Annual Conference, the Parent Site Representative Council meeting, the CCA suicide prevention and awareness forum, and the presentation regarding social media and personal websites at LCC.

Ms. Hergesheimer attended the SDA foundation fundraiser, LCC & CCA suicide prevention and awareness forums, the CSBA Annual Conference and Delegate Assembly meeting, the Parent Site Representative Council meeting, the social media forum at LCC, and the Solana Beach and Encinitas City/School District Liaison meetings.

c. SUPERINTENDENT

Dr. Haley reported on attending the SDA Foundation Auction & Dinner and gave a shout out to Principal Camacho, attended the NCCSE Board of Governors meeting, the LCC & CCA suicide prevention forums, met with the District Safety Committee, attended the CSBA Annual Conference, the LCC Adaptive PE basketball tournament, the Parent Site Representative Council meeting, met with Foundation Presidents and Executive Directors, attended two digital safety presentations for students and adults at LCC, the North Coast Area Superintendents meeting, the San Dieguito Alliance for Drug Free Youth luncheon, the CCA Foundation Board meeting, both the Solana Beach and Encinitas City School Liaison meetings, and met with many individuals and groups over the last month.

**7. RECOGNITIONS**

Nothing to report.

**8. PRESENTATION**

a. SOCIAL EMOTIONAL LEARNING AND SUPPORTS – MARK MILLER, ASSOCIATE SUPERINTENDENT

Dr. Haley introduced Mr. Miller, Ms. Melissa Sage and Ms. Tiffany Hazlewood who provided an update on social emotional learning and supports, as presented. *(Handout available in the Superintendent's Office upon request.)*

*\*Sara Trigg left the meeting after this item.*

**9. PUBLIC COMMENT – NON-AGENDA ITEMS**

Comments were made by Amy Caterina, Wendy Gumb, Lea Wolf, Sally Smith, Martha Cox, Stephan Lukashev, Rita Raden, and Heather Dugdale.

*\*Link to [video-recording](#) of this meeting for all public comments.*

*\*The Board recessed at 8:23 p.m. and returned at 8:29 p.m.*

*\*Arie Bialostozky, Melody Li and Olivia Stephens left the meeting.*

**10. CONSENT AGENDA**

Motion by Ms. Muir, seconded by Ms. Gibson, to approve Consent Agenda Items 11-15, as presented. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*



## 11. SUPERINTENDENT

- a. GIFTS AND DONATIONS  
Accept the gifts and donations, as presented.
- b. FIELD TRIP REQUESTS  
Accept the field trip requests, as presented.

## 12. HUMAN RESOURCES

- a. PERSONNEL REPORTS  
Approve matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:
  - 1. Certificated and/or Classified Personnel Reports, as shown in the attached supplements.
- b. APPROVAL/RATIFICATION OF AGREEMENTS  
Approve/ratify entering into the following agreement and authorize Tina Douglas or Robert A. Haley to execute the agreements:
  - 1. ARAG Insurance Company and/or ARAG Services, LLC, to provide administrative and other services related to offering their UltimateAdvisor legal planning services as an employee benefit, during the period January 1, 2019 through December 31, 2021, and then renewing for up to two additional one year periods, at no cost to the district.
  - 2. Trustmark Insurance Company, Trustmark Voluntary Benefit Solutions, Inc. a subsidiary of Trustmark Mutual Holding Company, providing administration of 100% employee paid benefits including voluntary Universal Life insurance, Critical Health Events illness insurance, Individual Disability insurance, and Accident insurance, during the period October 22, 2018 and then continuing until terminated by the district, at no cost to the district.

## 13. EDUCATIONAL SERVICES

- a. APPROVAL/RATIFICATION OF AGREEMENTS  
Approve/ratify entering into the following agreement and authorize Tina M. Douglas or Robert A. Haley to execute the agreement:
  - 1. San Diego County Office of Education (SDCOE), for a participation agreement for operation of SDUHSD's Career Technical Education (CTE) courses, services and distribution of CTE funds from SDCOE to SDUHSD, during the period July 1, 2018 through June 30, 2019, at no cost to the District.
- b. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
(None Submitted)

## 14. ADMINISTRATIVE SERVICES

- a. APPROVAL/RATIFICATION OF AGREEMENTS  
Approve/ratify entering into the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:
  - 1. Document Tracking Services, LLC (DTS), to provide a license to use DTS's proprietary web-based application to create, edit, update, print and track the 2019 School Plan for Student Achievement, 2019 School Accountability Report Card (English), 2019 Safe School Plan Emergency Procedures, 2019 Local Control and Accountability Plan & Annual Update, and other documents to be identified as needed, during the period January 1, 2019 through December 31, 2019, in an amount not to exceed \$2,495.00, to be expended from the General Fund/Unrestricted 01-00.
  - 2. Boys and Girls Club of San Dieguito, for lease of swimming pool facilities for Torrey Pines High School boys and girls swim teams, during the period February 20, 2019 through May 24, 2019, in an amount not to exceed \$8,000.00, to be expended from the General Fund/Unrestricted 01-00.

3. Assistance League of Rancho San Dieguito, to provide a scholarship program for financial support for students continuing beyond high school, during the period December 14, 2018 through December 13, 2021 and then continuing for up to four three year renewals or until terminated with 90 days' notice, at no cost to the district.
  4. San Diego Unified School District (SDUSD), Mental Health Systems (MHS) and Local Education Agencies in San Diego County (LEAs), for provision of a traditional 180 day school program and summer school extended school year (ESY) to be provided by SDUSD as part of an intensive 230 day therapeutic STEPS Program offered by MHS (MHS STEPS) for LEA students placed by San Diego County Behavioral Health Services (SDCBHS) in MHS STEPS, during the period August 1, 2017 through July 31, 2019 unless any party gives 30 day advance termination notice, in the amount of \$7,570.00 per semester (2017-18 school year), \$7,950.00 per semester (2018-19 school year), and \$3,000.00 for each summer school session, per student, to be expended from the General Fund/Restricted 01-00.
  5. San Diego Zoo Safari Park, to provide a group tour for Oak Crest Middle School Workability students, on February 6, 2019, in the amount of \$370.00, to be expended from the General Fund/Restricted 01-00.
- b. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
- Approve/ratify amending the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:
1. Aeries Software, Inc. dba Eagle Software, amending the software license agreement for Aeries Student Information System (SIS) and Aeries Analytics to include Aeries Online Enrollment, raising the not to exceed total for SIS, Aeries Analytics, and Aeries Online Enrollment for an additional amount of \$35,000.00, for a new total of \$90,000.00 per year, during the period January 1, 2019 through December 31, 2019 and then continuing with annual renewals until terminated by the district, to be expended from the General Fund/Unrestricted 01-00.

#### **SPECIAL EDUCATION**

- c. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING
- Approve entering into the following non-public school / non-public agency master contracts (NPS/NPAs), independent contractor agreements (ICAs), and or memorandums of understanding (MOUs), and authorize Tina Douglas or Robert A. Haley to execute all pertinent documents:
1. Jill Weckerly, Ph.D. (ICA), provided IEP support, neuropsychological, psycho educational, and behavior assessments in an educational setting, during the period May 1, 2018 through June 30 2018, at the rate of \$175.00 per hour, to be expended from the General Fund/Restricted 01-00.
  2. West Shield Adolescent Services (ICA), to provide transport services for at risk special education students to/from residential facilities, during the period November 1, 2018 through June 30, 2019, at the rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
- d. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
(None Submitted)
- e. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS
- Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund/Restricted 01-00, and authorize the Director of School & Student Services to execute the agreements:
1. Student Case No. 2018-110PS, for educationally related services from August 28, 2018 through June 12, 2020, in the amount of \$24,600.00.

#### **PUPIL SERVICES**

- f. APPROVAL/RATIFICATION OF AGREEMENTS  
(None Submitted)

- g. APPROVAL/RATIFICATION OF AMENDMENTS TO AGREEMENTS  
(None Submitted)

**15. BUSINESS SERVICES**

- a. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:

1. School Services of California, Inc., to provide the district with fiscal and mandated cost claims services and the CADIE and SABRE reports, during the period January 1, 2019 through December 31, 2019, in an amount not to exceed \$4,310.00 plus expenses, to be expended from the General Fund/Unrestricted 01-00.
2. Playwrights Project, to provide their Write On! playwriting program in one mixed grade drama class at Oak Crest Middle School, during the period October 31, 2018 through December 19, 2018, at no cost to the district.

- b. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:

1. AMS.NET, Inc., extending the initial year of the Basic Maintenance Contract from January 1, 2020 to June 30, 2020, to coordinate the contract dates with the universal service Schools and Libraries Program, commonly known as E-rate, with no other changes to the contract.
2. Dude Solutions, Inc., amending the license for FS Direct software-as-a-service (SaaS) to include a module for facilities scheduling, during the period January 1, 2019 through December 31, 2019 and then continuing with additional one year renewals, unless terminated by either party with 30-day advance written notice, in an amount not to exceed \$12,000.00, to be expended from the General Fund/Unrestricted 01-00.

- c. AWARD/RATIFICATION OF CONTRACTS

Award/ratify the following contracts and authorize Tina Douglas or Robert A. Haley to execute all pertinent documents:

1. EDCO Waste & Recycling Services, for district wide recycling and waste disposal services, during the period from January 1, 2019 through December 31, 2021, with options to renew two additional one-year periods, at the rates shown in the attachment, to be expended from the General Fund/Unrestricted 01-00.

- d. APPROVAL OF CHANGE ORDERS  
(None Submitted)

- e. ACCEPTANCE OF CONSTRUCTION PROJECTS  
(None Submitted)

- f. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

1. Purchase Orders
2. Change Orders
3. Purchasing Orders Increase/Decrease
4. Membership Listing (None Submitted)
5. Warrants
6. Revolving Cash Fund

**FACILITIES PLANNING & CONSTRUCTION**

- g. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:

1. City of Encinitas, agreement for Maintenance of Private Storm Water Pollution and Flow Control Facilities by School District, for the Diegueno Middle School New Classroom Building P Project, during the period October 24, 2018 through completion, at the cost of annual maintenance, to be expended from General Fund/Unrestricted 01-00.
  2. City of Encinitas, agreement for Maintenance of Private Storm Water Pollution and Flow Control Facilities by School District, for the Sunset High School Campus Reconstruction Project, during the period December 14, 2018 through completion, at the cost of annual maintenance, to be expended from General Fund/Unrestricted 01-00.
  3. GEM Industrial Electric, Inc., for the Carmel Valley Middle School 700's Building Minor Modernization & Ramp Replacement Project, during the period October 25, 2018 through January 5, 2019, in an amount not to exceed \$114,000.00, to be expended from Capital Facilities Fund 25-19.
  4. Linscott Law & Greenspan Engineers, to provide traffic engineering services for the Sunset High School Campus Reconstruction Project, during the period November 15, 2018 through completion, in an amount not to exceed \$5,000.00, to be expended from Building Fund Prop 39 – Fund 21-39.
  5. TurfStar Western, to purchase a Toro brand self-propelled vacuum for the Earl Warren Middle School Campus Reconstruction Project, during the period December 14, 2018 through completion, in an amount not to exceed \$84,117.00, to be expended from Capital Facilities Fund 25-19.
  6. Digital Networks Group, Inc., to provide and install multimedia equipment for the Torrey Pines High School New Performing Arts Center Project, during the period December 14, 2018 through completion, in an amount not to exceed \$67,907.00, to be expended from Building Fund Prop 39 – Fund 21-39.
- h. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
- Approve/ratify amending the following agreements and authorize Tina Douglas or Robert A. Haley to execute the agreements:
1. Hanover Insurance Company, to amend contract CA2018-42, for builder's risk insurance for the Oak Crest Middle School Administration Building Reconstruction Project, increasing the amount by \$2,950.00 for a new total of \$12,534.00, to be expended from Building Fund Prop 39 – Fund 21-39, General Fund/Unrestricted 01-00 and Risk Management Joint Powers Authority.
  2. SVA Architects, Inc., to amend contract CA2018-13, for architectural/engineering services at Sunset High School Campus Reconstruction Project, increasing the amount by \$3,800.00 for a new total of \$1,014,230.00, to be expended from Building Fund Prop 39 – Fund 21-39.
  3. BDS Engineering, Inc., to amend contract CA2018-34, for topographic survey services for the Facilities Maintenance & Operations site, increasing the amount by \$5,700.00 for a new total of \$18,635.00, to be expended from Other Building Fund 21-09.
  4. Rocky Coast Builders, Inc., to amend Bid Package #2 Concrete, Concrete Reinforcing, Waterproofing; Torrey Pines High School Phase 3 New Performing Arts Center Project, increasing the amount by \$57,790.00 for a new total of \$2,668,372.00, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  5. HPS Mechanical, Inc., to amend Bid Package #16 Plumbing, Torrey Pines High School Phase 3 New Performing Arts Center Project, increasing the amount by \$45,346.00 for a new total of \$541,542.00, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
- i. AWARD/RATIFICATION OF CONTRACTS  
(None Submitted)
- j. APPROVAL OF CHANGE ORDERS
- Approve Change Orders to the following projects, and Tina Douglas or Robert A. Haley to execute the change orders:

ITEM 4d

1. K&Z Cabinet Co., Inc., Bid Package #5 Finish Carpentry, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$7,979.00 for a new total of \$317,411.00, extending the contract date by 119 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  2. Interpipe Contracting, Inc., Bid Package #16 Plumbing, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$81,919.00 for a new total of \$637,061.00, extending the contract date by 119 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  3. Able Heating & Air Conditioning, Inc., Bid Package #17 HVAC, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$121,317.00 for a new total of \$1,061,234.00, extending the contract date by 119 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
  4. Western Rim Constructors, Inc., Bid Package #19 Landscaping & Irrigation, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, increasing the amount by \$569.00 for a new total of \$159,545.00, extending the contract date by 119 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
- k. ACCEPTANCE OF CONSTRUCTION PROJECTS
- Accept the following construction project as complete, and authorize the administration to file Notices of Completion with the County Records' Office administration and release final retention:
1. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #5 Finish Carpentry, contract entered into with K&Z Cabinet Co., Inc.
  2. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #16 Plumbing, contract entered into with Interpipe Contracting, Inc.
  3. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #17 HVAC, contract entered into with Able Heating & Air Conditioning, Inc.
  4. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #19 Landscaping & Irrigation, contract entered into with Western Rim Constructors, Inc.
  5. Implementation of Energy Related Improvements at Canyon Crest Academy and La Costa Canyon High School Project CB2017-02, contract entered into with Engie Services U.S., Inc.

## **DISCUSSION / ACTION ITEMS**

### **16. PROPOSED NEW / REVISED / DELETED BOARD POLICIES / EDUCATIONAL SERVICES**

Motion by Ms. Gibson, seconded by Ms. Muir, to adopt the proposed new/revised/deleted Board Policies, as presented and as follows:

- a. BP 1222.1, CITIZEN ADVISORY COMMITTEES (DELETED)
- b. BP 1250, VISITORS / OUTSIDERS (REVISED)
- c. BP 1260, PARENT/GUARDIAN PARTICIPATION IN FEDERAL PROGRAMS – TITLE I (DELETE)
- d. BP 1312.3, UNIFORM COMPLAINT PROCEDURES (REVISED)
- e. BP 5145.7, SEXUAL HARASSMENT (REVISED)
- f. BP 6145, EXTRACURRICULAR AND COCURRICULAR ACTIVITIES (REVISED)

BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*



**17. APPROVAL OF REVISED INSTRUCTIONAL CALENDAR, 2019-20 SCHOOL YEAR**

Motion by Ms. Dalessandro, seconded by Ms. Muir, to approve the revised Instructional Calendar for the 2019-20 school year, as presented. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**18. ADOPTION OF 2018-19 DISTRICT GENERAL FUND / FIRST INTERIM BUDGET**

Ms. Douglas provided an update on the 2018-19 District General Fund / First Interim Budget, as presented (*handout available in the Superintendent's Office upon request*).

Motion by Ms. Gibson, seconded by Ms. Muir, to adopt the 2018-19 District General Fund, First Interim Budget and Certification, as presented. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**19. ADOPTION OF RESOLUTION REVISING DELEGATING AUTHORITY IN REGARD TO BIDDING AND MANAGEMENT OF CONSTRUCTION OF PUBLIC PROJECTS**

Motion by Ms. Mossy, seconded by Ms. Dalessandro, to adopt the resolution revising delegating authority in regard to bidding and management of construction of public projects, as presented. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**20. APPROVAL OF FINAL GUARANTEED MAXIMUM PRICE (GMP) / DIEGUENO MIDDLE SCHOOL NEW CLASSROOM BUILDING P AND MODERNIZATION OF BUILDINGS B & G PROJECT**

Motion by Ms. Dalessandro, seconded by Ms. Muir, to approve the final Guaranteed Maximum Price (GMP) for the Lease-Leaseback contract CB2018-08 entered into with Erickson Hall Construction Company for preconstruction services and construction of the Diegueno Middle School New Classroom Building P and Modernization of Building B & G Project, at the final GMP for Phase 1 and 2 of the Project of \$8,305,015.00, to be expended from Building Fund 39 – Fund 21-39. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**21. CSBA DELEGATE ASSEMBLY NOMINATIONS, 2019**

Motion by Ms. Dalessandro, seconded by Ms. Muir, to nominate Beth Hergesheimer as candidate for CSBA Delegate Assembly, 2019. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**22. APPROVAL OF APPOINTMENT & EMPLOYMENT CONTRACT / ASSOCIATE SUPERINTENDENT, EDUCATIONAL SERVICES / BRYAN MARCUS**

Motion by Ms. Dalessandro, seconded by Ms. Mossy, to approve the appointment of Mr. Bryan Marcus as the Associate Superintendent of Educational Services, and approve entering into an employment contract, commencing January 1, 2019 and continuing through June 30, 2021, with an annual salary of \$196,443.00, plus benefits, as presented. BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

**23. APPROVAL OF REVISED BOARD POLICIES / CLASSIFIED JOB TITLES / HUMAN RESOURCES**

Motion by Ms. Muir, seconded by Ms. Gibson, to approve the revised board policies to classified job titles, as presented and as follows:

- a. BP 4231 APPENDIX A, SALARY RANGE DEFINITIONS (REVISED)
- b. BP 4341.1 ATTACHMENT A, MANAGEMENT SALARY SCHEDULE (REVISED)
- c. BP 2420.1; 4320.1, DESIGNATION OF MANAGEMENT POSITIONS (REVISED)

BOARD Ayes: Dalessandro, Gibson, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None.

*Motion unanimously carried.*

## **INFORMATION ITEMS**

### **24. PUBLIC NOTICE / 2017-18 REPORT ON STATUTORY SCHOOL FEES AND FINDINGS**

This item was presented for first read and will be resubmitted for action on January 17, 2019.

### **25. PROPOSED REVISED ADMINISTRATIVE REGULATION / BUSINESS SERVICES**

- a. AR 3311.1, UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES (REVISED)

This item was submitted as information only.

### **26. PROPOSED REVISED BOARD POLICIES / EDUCATIONAL SERVICES**

- a. BP 4030, NONDISCRIMINATION IN EMPLOYMENT (REVISED)
- b. BP 5116.1, INTRADISTRICT/OPEN ENROLLMENT (REVISED)
- c. AR 5116.1, HIGH SCHOOL SELECTION (REVISED)
- d. BP 5145.13, RESPONSE TO IMMIGRATION ENFORCEMENT (REVISED)

This item was presented for first read and will be resubmitted for action on January 17, 2019.

### **27. ESTABLISH SPECIAL BOARD MEETING DATES, 2019**

This item was tabled.

### **28. UPDATES**

- a. BUSINESS SERVICES – TINA DOUGLAS, ASSOCIATE SUPERINTENDENT

Ms. Douglas reported that an administrative review by the California Department of Education of the Nutrition Services is currently underway.

- b. EDUCATIONAL SERVICES UPDATE – BRYAN MARCUS, ASSOCIATE SUPERINTENDENT

Mr. Marcus thanked the Board and Dr. Haley for the opportunity to serve as Associate Superintendent of Educational Services, and thanked the school teams for hosting the FPM reviewers as well as Julie Goldberg and Manuel Zapata for their hard work in supporting the FPM process.

- c. HUMAN RESOURCES UPDATE – CINDY FRAZEE, ASSOCIATE SUPERINTENDENT

Ms. Frazee reported that her Executive Assistant, Debbie Rowe will be retiring from the Human Resources department after 45 years of service and invited the Board to a retirement gathering.

- d. ADMINISTRATIVE SERVICES UPDATE – MARK MILLER, ASSOCIATE SUPERINTENDENT

Mr. Miller reported on their meetings with the feeder elementary districts regarding the new online enrollment process to be piloted soon, the second Special Education Strategic Plan Advisory group meeting held recently, and that they will be sending out a Special Education newsletter soon.

- e. SUPERINTENDENT/DISTRICT UPDATE – ROBERT A. HALEY, ED.D., SUPERINTENDENT

Dr. Haley reported that the first Student Summit will be held on December 19<sup>th</sup> at Earl Warren MS to bring students together, and that a Board Workshop is tentatively planned on December 20<sup>th</sup>. He provided information regarding the district conflict of interest Board Policy, The Brown Act, and the social emotional presentation from earlier in the evening.

### **29. FUTURE AGENDA ITEMS – None presented.**

### **30. ADJOURNMENT TO CLOSED SESSION – Not necessary.**

### **31. RECONVENE TO OPEN SESSION**

- a. REPORT FROM CLOSED SESSION – Not necessary.

b. ADJOURNMENT - The meeting adjourned at 9:21 p.m.

\_\_\_\_\_  
Kristin Gibson, Board Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Robert A. Haley, Ed.D., Superintendent

\_\_\_\_\_  
Date



Union High School District

## MINUTES

**Board of Trustees**  
Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir

**Superintendent**  
Robert A. Haley, Ed.D.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
BOARD OF TRUSTEES  
BOARD WORKSHOP**

**THURSDAY, DECEMBER 20, 2018  
9:00 AM**

**710 ENCINITAS BLVD., DISTRICT OFFICE BOARD ROOM  
ENCINITAS, CA 92024**

The Governing Board of the San Dieguito Union High School District held a Board Workshop on Thursday, December 20, 2018, at the above location.

Attendance / Board:

Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir

Attendance / District Management:

Robert A. Haley, Ed.D., Superintendent  
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

**1. CALL TO ORDER**

a. WELCOME / MEETING PROTOCOL REMARKS

President Hergesheimer called the meeting to order at 9:13 am and read the board meeting protocol instructions.

b. PLEDGE OF ALLEGIANCE

President Hergesheimer led the Pledge of Allegiance.

**2. PUBLIC COMMENTS**

Comments were made by Wendy Gumb regarding public records requests and Torrey Pines HS activities.

**3. BOARD GOVERNANCE**

The Board participated in a conversation regarding strengths and challenges facing the district, governance practices, unity of purpose, roles, responsibilities, norms, and protocols.

The Board requested future special meetings/topics be scheduled regarding The Brown Act, public records act and document retention, the role and oversight of foundations, budget, facilities, district vision and goals, and superintendent evaluation.

The Board members volunteered for committee assignments for 2019, as follows:

- Parent Curriculum Advisory Committee: Kristin Gibson / 2<sup>nd</sup> Board Member to be rotated
- Encinitas City/School District Liaison Committee: Beth Hergesheimer / Kristin Gibson
- Legislative Action Network: Beth Hergesheimer / Joyce Dalessandro
- North Coastal Consortium for Special Education: Melisse Mossy
- Solana Beach City/School District Liaison Committee: Joyce Dalessandro / Melisse Mossy
- Safety and Wellness Committee: Mo Muir / 2<sup>nd</sup> Board Member to be rotated
- Special Education Strategic Plan Advisory Group: Melisse Mossy / 2<sup>nd</sup> Board Member to be rotated
- Parent Site Representative Council: Rotate Board Members – 2 to attend
- Carlsbad City/School District Committee: Mo Muir
- San Diego City/School District Committee: To be determined.

The Board will continue the discussion at a future meeting to be scheduled.

**4. ADJOURNMENT**

The meeting was adjourned at 11:55 a.m.

\_\_\_\_\_  
Kristin Gibson, Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Robert A. Haley, Ed.D., Superintendent

\_\_\_\_\_  
Date



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 9, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED AND  
SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** ACCEPTANCE OF GIFTS AND DONATIONS

\*\*\*\*\*

### EXECUTIVE SUMMARY

The district administration is requesting acceptance of gifts and donations to the district, as shown on the following report.

### RECOMMENDATION:

It is recommended that the Board accept the gifts and donations to the district, as shown on the attached report.

### FUNDING SOURCE:

Not applicable

**GIFTS AND DONATIONS**  
**SDUHSD BOARD MEETING**  
**January 17, 2019**

ITEM 11a

Item #	Donation	Description	Donor	Department	School Site
1	\$165.20	Music Support Costs	Earl Warren Middle School PTSA Music Fund	Music	EWMS
2	\$11,151.12	Chrome Books & Chrome Books Cart	Earl Warren Middle School PTSA	Technology	EWMS
3	\$191.94	Music Support Costs	Diegueño Middle School PTSA	Music	DMS
4	\$40.00	Science Support Costs	Aron & Julie Carman	Science	DMS
5	\$3,100.00	World Language Support Costs	San Dieguito Academy Foundation	World Language	SDHSA
6	\$1,574.76	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
7	\$2,175.00	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
8	\$1,850.00	Supplemental Support Costs	Carmel Valley Middle School PTSA	Administration	CVMS
9	\$3,000.00	Field Trip - Japanese American National Museum & Little Tokyo	Japan Business Association of Southern California	World Language	CCA
10	\$3,692.55	Athletic Support Costs	Canyon Crest Academy Foundation	Athletics	CCA
11	\$278.75	Special Ed Support Costs	Oak Crest Middle School Foundation	Special Ed	OCMS
12	\$630.34	Supplemental Support Costs	Oak Crest Middle School Foundation	Administration	OCMS
13	\$2,420.87	Supplemental Support Costs	Canyon Crest Academy Foundation	Administration	CCA
14	\$850.06	Music Support Costs	La Costa Canyon High School Foundation	Music	LCCHS
15	\$1,194.60	Field Trip - Waterpolo Boys - Norwalk	La Costa Canyon High School Foundation	Music	LCCHS
16	\$1,307.45	Field Trip - Waterpolo Boys - Schurr HS Montebello	Canyon Crest Academy Foundation	Athletics	CCA
		<b>*Donated Items:</b>			
	\$3,000.00	Clarinet, Saxophone, Drum Set, Microphone Stand, Amp	Tim Wilkin	Music	CCA
	<b>\$33,622.64</b>	<b>Monetary Donations</b>			
	<b>\$3,000.00</b>	<b>*Value of Donated Items</b>			
	<b>\$36,622.64</b>	<b>TOTAL VALUE</b>			

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 14, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Bryan Marcus  
Associate Superintendent of Educational Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL / RATIFICATION OF FIELD TRIP REQUESTS

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### EXECUTIVE SUMMARY

The district administration is requesting approval / ratification of out-of-state, overnight, and / or out-of-county field trips, as shown on the attached reports.

### RECOMMENDATION:

It is recommended that the Board approve / ratify the field trips, as shown on the attached supplement.

### FUNDING SOURCE:

As listed on the attached supplement.

**FIELD TRIP REQUESTS  
SDUHSD BOARD MEETING  
January 17, 2019**

ITEM 11b

Item #	Date	Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Event Description / Name of Conference	City	State	Loss of Class Time	Total Cost Estimate	Funding Source
1	03-20-19 - 03-27-19	Stiven	Timothy	CCA Humanities, Visual Arts Conservatories	16	4	CCA-Homero Ayala Sister School Collaboration	Panama City	Panama	5 Days	\$6,000.00	CCA Foundation
2	03-28-19 - 03-30-19	Siers	Stephanie	SDHSA Theatre	35	8	California Thespian Festival	Upland	CA	2 Days	\$200.00	SDHSA Foundation
3	04-05-19 - 04-07-19	Zissi	Jon	TPHS Lacrosse	45	5	Lacrosse Trip	Dallas	TX	1 Day	\$15,750.00	TPHS Foundation
4	02-15-19 - 02-19-19	Martin	Cameron	LCC Speech & Debate	15	2	Harvard S&D Invitational	Boston/ Cambridge	MA	1 Day	\$8,000.00	LCC ASB

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 7, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Cindy Frazee  
Associate Superintendent/Human Resources

**SUBMITTED BY:** Robert A. Haley, Ed.D.  
Superintendent

**SUBJECT:** APPROVAL OF CERTIFICATED and  
CLASSIFIED PERSONNEL

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### EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board approval:

#### Certificated

Employment  
Change in Assignment  
Resignation

#### Classified

Employment  
Resignation

#### RECOMMENDATION:

It is recommended that the Board approve the attached Personnel actions.

#### FUNDING SOURCE:

General Fund

## PERSONNEL LIST

### CERTIFICATED PERSONNEL

#### Employment

1. **Substitute Teachers**, for the 2018-19 school year, per attached supplement.
2. **Erin Furgerson**, 80% Temporary Teacher (English) at Diegueno Middle School for the remainder of the 2018-19 school year, effective 1/28/2019 through 6/14/2019.
3. **Kelly Hathaway**, 80% Temporary Teacher (English) at Torrey Pines High School for the remainder of the 2018-19 school year, effective 1/07/2019 through 6/14/2019.
4. **100% 2<sup>nd</sup> Year Probationary Teachers**, for the 2019-20 school year, effective 8/20/2019, as follows:

**Clifford Boyles**, physical education at Carmel Valley Middle School

**Shannon Essrig**, business/marketing at Torrey Pines High School

**Megan Gaddi**, social science at Diegueno Middle School

**Michael Gonzalez**, special education/mild-moderate at La Costa Canyon High School

**Alexis Hillenbrand**, English at Diegueno Middle School

**Renee Leslie**, science at Carmel Valley Middle School

**Michael Lopez**, culinary arts/biology at Torrey Pines High School

**Cameron Martin**, English at La Costa Canyon High School

**Amy Masuda**, English/social science at Earl Warren Middle School

**Michael Melzer**, social science at La Costa Canyon High School

**Marianne Tan**, English at Canyon Crest Academy

**Meryl Willis**, English at Carmel Valley Middle School

**Adam Witzmann**, mathematics at La Costa Canyon High School

#### Change in Assignment

1. **Justin Conn**, Change in Assignment from "Interim" Middle School Principal, to Middle School Principal at Earl Warren Middle School, effective 1/28/2019.
2. **Leo Fletes**, Change in Assignment from "Interim" High School Assistant Principal to High School Assistant Principal at La Costa Canyon High School, effective 1/28/2019.
3. **Reno Medina**, Change in Assignment from "Interim" High School Principal to High School Principal at La Costa Canyon High School, effective 1/28/2019.
4. **Kellie Riese**, Permanent Teacher (social science) at Diegueno Middle School, currently on a 60% Unpaid Leave of Absence (40% assignment) requests to increase her working assignment to 80% (20% Unpaid Leave of Absence) for the remainder of the 2018-19 school year, effective 2/01/2019 through 6/14/2019.



ITEM 12a

5. **Trudi Saltamachio**, Temporary Teacher (English) at Diegueno Middle School, Change in Assignment from 60% to 100% for the remainder of the 2018-19 school year, effective 2/01/2019 through 6/14/2019.
6. **Kristin Strasser**, Temporary Teacher (social science) at Diegueno Middle School, Change in Assignment from 20% to 80% for the remainder of the 2018-19 school year, effective 2/01/2019 through 6/14/2019.

**Resignation**

1. **Angelina Allen**, Teacher (English) at Torrey Pines High School, Resignation for Retirement Purposes, at the conclusion of the 2018-19 school year, effective 6/15/2019.

ITEM 12a

**PERSONNEL LIST**

**Substitute Teachers**

Balsino, Samantha, effective 12/19/2018  
Baughman, Karen, effective 12/19/2018  
Block, Jodie, effective 12/12/2018  
Byrne, Ellen, effective 12/14/2018  
Carden, Ryan, effective 12/11/2018  
Donan, Mary, effective 12/18/2018  
Hardcastle, Stacy, effective 12/20/2018  
Madden, Kip, effective 12/05/2018  
Moskowitz, Gilad, effective 12/05/2018  
Stringfellow, Sean, effective 12/12/2018  
Vasquez, Kevin, effective 1/03/2019

**PERSONNEL LIST****CLASSIFIED PERSONNEL****Employment**

1. **Classified Artist in Residence**, employment for the 2018-19 school year per attached supplement through 06/30/19.
2. **Classified Substitutes**, per attached supplement.
3. **Coaches**, employment for the 2018-19 school year per attached supplement through 06/30/19.
4. **Classified A.V.I.D. Tutors**, employment for the 2018-19 school year per attached supplement through 06/30/19.
5. **Campbell, Dawn**, Director of Fiscal Services, Management G5,R2, 100.00% FTE, District Office-Finance Department, effective 01/07/19.
6. **Kelly, Debra**, Director of Purchasing, G5,R10, 100.00% FTE, District Office-Purchasing Department, effective 01/07/19.
7. **Maskevich, Jonathan**, Campus Supervisor, SR32, 100.00% FTE, San Dieguito High School Academy, effective 01/07/19.
8. **Shine, Debra**, School Bus Driver, SR38, 50.00% FTE, Transportation Department, effective 01/07/19.
9. **Swanson, Robert**, School Bus Driver, SR38, 50.00% FTE, Transportation Department, effective 12/17/18.

**Resignation**

1. **Boyce, James**, Maintenance Worker II, SR40, 100.00% FTE, Facilities Department, resignation for the purpose of retirement, effective 12/28/18.
2. **Davis, Lisa**, Health Technician, SR35, 75.00 % FTE, Diegueno Middle School, resignation for the purpose of retirement, effective 02/28/19.

sj  
01/17/19  
classbdagenda

ITEM 12a

**Classified Personnel Supplement, January 17, 2019**

**A.V.I.D. Tutor**

Hargraves, Summer, effective 12/10/2018

**Classified Artist in Residence**

Jennings, Troy, San Dieguito High School Academy, Music with Jeremy Wuertz,  
effective 11/30/2018

Johnson, Robert, Torrey Pines High School, Music with Amy Gelb, effective 12/11/2018

**Classified Substitutes**

Byrd, Diane, effective 11/28/2018

Siasoco, Randolff, effective 12/05/2018

**Coaches**

**TP – Walk-on**

Arnett, Taylor, Girls Water Polo, Varsity Assistant, Torrey Pines High School, Winter  
Season, effective 10/17/18

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Cindy Frazee, Associate Superintendent,  
Human Resources

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL / RATIFICATION OF PROFESSIONAL  
SERVICES CONTRACTS/ HUMAN RESOURCES

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### EXECUTIVE SUMMARY

The attached Professional Services Report/Human Resources summarizes one agreement.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts, as shown in the attached Professional Services/Human Resources Report.

### FUNDING SOURCE:

As noted on attached list.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT****HUMAN RESOURCES - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 01-17-19**

<u>Contract Effective Dates</u>	<u>Consultant/ Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
01/01/19 - 12/31/22	Brandman University San Diego, part of the Chapman University System	To provide University Student Teachers, School Counseling Interns, and School Psychology Interns.	N/A	N/A



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Bryan Marcus, Associate Superintendent,  
Educational Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL / RATIFICATION OF  
PROFESSIONAL SERVICES CONTRACTS/  
EDUCATIONAL SERVICES

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### EXECUTIVE SUMMARY

The attached Professional Services Report/Educational Services summarizes five contracts.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts, as shown in the attached Professional Services Report.

### FUNDING SOURCE:

As noted on attachment.

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

### EDUCATIONAL SERVICES - PROFESSIONAL SERVICES REPORT

Board Meeting Date: 01-17-19

<u>Contract Effective Dates</u>	<u>Consultant/ Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
01/29/19	Desmos, Inc	To provide a 6-hour workshop introducing pedagogical and technological techniques for increasing student achievement and interest in mathematics focusing on how free Desmos technology can enable that process for district math teachers.	General Fund/ Unrestricted 01-00	\$2,000.00
02/26/19 – 02/27/19	CAST, Inc.	To provide a two-day Introduction to Universal Design for Learning (UDL) for up to 25 participants.	General Fund/ Restricted 01-00 College Readiness Block Grant	\$10,500.00
01/18/19 – 01/17/20 and then continuing with annual renewals unless terminated with 30-day advance notice	Newsela	To provide Newsela Pro online reading education tools for Earl Warren Middle School.	General Fund/ Unrestricted 01-00	\$750 per year with annual increases not to exceed 10% per year
01/01/19 – 12/31/19 and then continuing until terminated with ninety- day written notice	ITHAKA, dba JSTOR	To provide JSTOR Archive technology services, tools, and digitally archived articles (scholarly materials, academic collections on the arts & sciences, business, literature, mathematics, statistics, music, health, etc.) for San Dieguito High School Academy.	General Fund/ Unrestricted 01-00	A one-time fee of \$510.00 and first year fee of \$1,530.00 with annual increases not to exceed \$2,000.00 per year

## ITEM 13a

12/07/18 – 06/30/19	SMARTTEST EDU, INC., dba Formative	To provide 3 Formative teacher licenses to create and deliver dynamic digitized formative assessments that help track student growth to standards, allowing teachers and schools to collaborate together, and allowing teachers to see students work live so they can determine right away where students might need help.	General Fund/ Unrestricted 01-00	\$300.00
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# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Mark Miller, Associate Superintendent,  
Administrative Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL / RATIFICATION OF  
PROFESSIONAL SERVICES CONTRACTS/  
ADMINISTRATIVE SERVICES

-----

### EXECUTIVE SUMMARY

The attached Professional Services Report/Administrative Services summarizes two contracts.

#### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts, as shown in the attached Professional Services Report.

#### FUNDING SOURCE:

As noted on attached report.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT****ADMINISTRATIVE SERVICES - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 01-17-19**

<b><u>Contract Effective Dates</u></b>	<b><u>Consultant/ Vendor</u></b>	<b><u>Description of Services</u></b>	<b><u>School/ Department Budget</u></b>	<b><u>Fee Not to Exceed</u></b>
02/11/19 – 05/24/19	Boys and Girls Club of San Dieguito	Lease of swimming pool facilities for the San Dieguito High School Academy swim team.	General Fund/ Unrestricted 01-00	\$8,000.00
09/01/18 – 08/31/19	WestEd	To provide support services in the administration of the California Healthy Kids Survey (CHKS which is part of the comprehensive CalSCHLS data system, developed by WestEd under contract with the California Department of Education (CDE).	General Fund/ Unrestricted 01-00	\$4,336.00

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Tiffany Hazlewood, Director of School &  
Student Services  
Mark Miller, Associate Superintendent,  
Administrative Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL / RATIFICATION OF AGREEMENTS

-----

### EXECUTIVE SUMMARY

The attached Special Education Agreements Report summarizes three contracts.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts as shown on the attached Special Education Agreement report.

### FUNDING SOURCE:

As noted on the attached report.



## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD MEETING

ITEM 14c

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 01/17/19

<u>Contract Effective Dates</u>	<u>Contract/Vendor</u>	<u>Description of Services</u>	<u>Department Budget</u>	<u>Current # of Students</u>	<u>Fee Not to Exceed</u>
06/11/19	City of Encinitas, Parks & Recreation (ICA)	To provide a large rental space for the Adult Transition Program graduation.	General Fund / Restricted 01-00	N/A	\$390.00
12/28/18 – 06/30/19	Logan River (RTC)	To provide twenty-four-hour residential treatment for diploma bound students with severe social, emotional, and mental health issues.	General Fund / Restricted 01-00	N/A	NCCSE approved daily rates: Residential - \$214.82 Educational - \$134.78 Mental Health - \$95.47
12/28/18 – 06/30/19	Bill Lane & Associates (ICA)	To provide transport services for at risk Special Education students to/from residential facilities.	General Fund / Restricted 01-00	N/A	See Attached Rates



## **Bill Lane & Associates**

*Adolescent Transport Services*

720 Seagirt Court, San Diego, CA 92109

Toll Free: 866-492-3400

Phone: 858-488-5319 Fax: 858-488-0562

### **RATE SHEET**

The rates for transports done by Bill Lane & Associates will vary according to the dynamics of the trip.

Fees will range from \$1875 to \$2475 depending upon whether the trip is local or cross country and the number of agents required. For safety reasons, most trips require two agents.

Total charges for each trip will include the fee plus expenses, which include airfares, hotels, car rental, food, etc.

[www.billlaneandassociates.com](http://www.billlaneandassociates.com)

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 11, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Tiffany Hazlewood, Director of School & Student Services  
Mark Miller, Associate Superintendent, Administrative Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL OF PARENT SETTLEMENT AND RELEASE AGREEMENT

-----

### EXECUTIVE SUMMARY

The attached Special Education Agreement report for Parent Settlement and Release Agreements summarizes one Settlement Agreement that provides services for one special education student.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts as shown on the attached Special Education Agreement report.

### FUNDING SOURCE:

As noted on the attached report.

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD MEETING

ITEM 14e

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 01/17/19

<u>Student #</u>	<u>Description of Services</u>	<u>Date Executed</u>	<u>Budget #</u>	<u>Amount</u>
2019-112PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2019-112PS for educationally related services prior to the execution of the agreement through 06/30/20	12/17/18	General Fund/ Restricted 01-00	\$50,000.00

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Tina Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** **ADOPTION OF REVISED RESOLUTIONS /  
COUNTY OFFICE OF EDUCATION 2018-19  
ANNUAL RESOLUTIONS (2) / AUTHORIZING  
ISSUANCE OF NEW WARRANT IN LIEU OF  
A VOIDED WARRANT**

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### EXECUTIVE SUMMARY

With the arrival of Dawn Campbell, Director of Fiscal Services, County and District resolutions need to be updated to reflect changes in District Personnel. The following is a summary.

In order to maintain a current register of persons authorized to act on behalf of the school district, the attached resolutions are being updated to reflect the hiring of the new Director of Fiscal Services. The first resolution enclosed designates authorized agents to receive mail and pickup warrants at the County Office of Education. The second resolution designates authorized agents to sign school orders, both of these resolutions will be effective during the period January 17, 2019 through June 30, 2019. The third resolution authorizes the issuance of new warrant in lieu of a voided warrant effective January 17, 2019, reflecting current changes in administrative title, and the final resolution assigns Dawn Campbell as the Custodian of the Revolving Cash Fund.

### RECOMMENDATION:

Adopt the following resolutions and approve authorized signatures/representatives, as shown in the attached supplements:

1. RESOLUTION DESIGNATING AGENT TO RECEIVE MAIL AND PICKUP WARRANTS AT THE COUNTY OFFICE OF EDUCATION

ITEM 15f

Designate Tina Douglas to receive mail and Robert A. Haley, Cindy Frazee, Tina Douglas, Dawn Campbell, Dawn Pearson, Courtney Fryt, and Barbara Crisostomo to pick up warrants at the County Office of Education, effective January 17, 2019 through June 30, 2019.

2. RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS

Designate Robert A. Haley or Tina Douglas or Dawn Campbell to sign school orders, effective January 17, 2019 through June 30, 2019.

3. RESOLUTION AUTHORIZING ISSUANCE OF NEW WARRANT IN LIEU OF A VOIDED WARRANT

Authorizing issuance of a new warrant in Lieu of a voided warrant, to reflect current changes in administrative title, as shown in the attached supplement.

4. RESOLUTION REGARDING CHANGE OF REVOLVING CASH FUND CUSTODIAN

Designate Dawn Campbell, Director of Fiscal Services as the Custodian of the Revolving Cash Fund (EC section 42800-5).

**FUNDING SOURCE:**

Not applicable.



**RESOLUTION DESIGNATING AUTHORIZED AGENT TO RECEIVE MAIL  
AND PICK UP WARRANTS AT THE COUNTY OFFICE OF EDUCATION**

San Dieguito Union High School District, San Diego County ON MOTION  
OF member \_\_\_\_\_, seconded by member \_\_\_\_\_  
effective January 17, 2019 through June 30, 2019.

IT IS RESOLVED AND ORDERED that:

1. The authorized agent (**one person only**) to receive mail from the Accounting/Payroll Sections is Tina Douglas.
2. The authorized person(s) or district(s) to pick up warrants from the County Office (other than the mail addressee) are:  
Cindy Frazee, Tina Douglas, Dawn Campbell, Dawn Pearson, Courtney Fryt, & Barbara Crisostomo

Robert A. Haley

- |    |           |                          |                                     |                          |   |
|----|-----------|--------------------------|-------------------------------------|--------------------------|---|
|    |           | mail                     | hold                                | consortium               |   |
| 3. | Check one | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Monthly payroll warrants each and every month.      |
|    | Check one | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Daily/Hourly payroll warrants each and every month. |

IT IS FURTHER RESOLVED that, this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on 1/17/19 by the following vote:  
(date)

AYES: \_\_\_\_\_ MEMBERS  
NOES: \_\_\_\_\_ MEMBERS  
ABSENT: \_\_\_\_\_ MEMBERS

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) SS

I, Kristin Gibson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable: (Rubber Stamp)

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**RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS  
(COMMERCIAL WARRANTS)**

San Dieguito Union High School District, San Diego County ON MOTION

OF member \_\_\_\_\_, seconded by member \_\_\_\_\_

effective January 17, 2019 through June 30, 2019.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code Section 42632 or 85232, Robert A. Haley or Tina Douglas or Dawn Campbell be and is hereby authorized to sign any and all orders in the name of said District, drawn on the funds of said District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on 1/17/19 by the following vote:  
(date)

AYES: \_\_\_\_\_ MEMBERS

NOES: \_\_\_\_\_ MEMBERS

ABSENT: \_\_\_\_\_ MEMBERS

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) SS

I, Kristin Gibson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:  
(Rubber Stamp)

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# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Tina Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL OF BUSINESS REPORTS

-----

### EXECUTIVE SUMMARY

Please find the following business reports submitted for your approval:

1. Purchase Orders
2. Change Orders
3. Purchase Order Increase/Decrease
4. Membership Listings (None Submitted)
5. Warrants
6. Revolving Cash Fund

### RECOMMENDATION:

It is recommended that the Board approve the following business reports: 1) Purchase Orders, 2) Purchase Order Increase/Decrease, 3) Membership Listings, 4) Warrants, and 5) Revolving Cash Fund.

### FUNDING SOURCE:

Not applicable.

## ITEM 15g

PO REPORT DECEMBER 1, 2018 THROUGH JANUARY 6, 2019						
PO NBR	PO DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000011630	12/3/2018	0100	OFFICE DEPOT, INC	015	OFFICE SUPPLIES	\$28.46
0000011631	12/3/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$1,077.50
0000011632	12/3/2018	0100	NORTHSTAR AV LLC	017	MATERIALS AND SUPPLIES	\$449.32
0000011633	12/3/2018	0100	CDW GOVERNMENT	017	MATERIALS AND SUPPLIES	\$988.37
0000011634	12/3/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$262.89
0000011635	12/3/2018	0100	CAROLINA BIOLOGICAL SUPPLY CO	600	MATERIALS AND SUPPLIES	\$1,734.74
0000011636	12/4/2018	0100	MISSION FEDERAL CREDIT UNION	500	MATERIALS AND SUPPLIES	\$142.93
0000011637	12/4/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$10.06
0000011638	12/4/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	NON CAPITALIZED EQUIP	\$604.45
0000011639	12/4/2018	0100	TCR SERVICES	500	OFFICE SUPPLIES	\$773.32
0000011640	12/4/2018	0100	FLINN SCIENTIFIC INC	500	MATERIALS AND SUPPLIES	\$149.00
0000011641	12/4/2018	0100	GEMPLER'S	012	EQUIPMENT REPLACEMENT	\$4,934.19
0000011642	12/4/2018	0100	OFFICE DEPOT, INC	001	MATERIALS AND SUPPLIES	\$30.67
0000011643	12/4/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$42.01
0000011644	12/4/2018	0100	SD VECTOR CONTROL PROGRAM	012	ADVERTISING	\$196.26
0000011645	12/5/2018	0100	PRO-ED	002	MATERIALS AND SUPPLIES	\$41.21
0000011646	12/5/2018	2139	BB&T-JOHN BURNHAM INS SERVICES	007	NEW CONSTRUCTION	\$2,950.00
0000011647	12/5/2018	2139	ENCINITAS, CITY OF	007	NEW CONSTRUCTION	\$2,330.00
0000011648	12/5/2018	2139	EDCO DISPOSAL CORPORATION	007	NEW CONSTRUCTION	\$1,137.22
0000011649	12/5/2018	0100	MISSION FEDERAL CREDIT UNION	003	COMPUTER LICENSING	\$1,110.00
0000011650	12/5/2018	0100	WELLNESS TOGETHER INC	004	CONFERENCE, WORKSHOP, SEM.	\$775.14
0000011651	12/5/2018	0100	C.A.S.H.	007	CONFERENCE, WORKSHOP, SEM.	\$311.00
0000011652	12/5/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	004	CONFERENCE, WORKSHOP, SEM.	\$750.00
0000011653	12/5/2018	0100	CAREER TRACK	600	CONFERENCE, WORKSHOP, SEM.	\$99.00
0000011654	12/5/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	004	CONFERENCE, WORKSHOP, SEM.	\$125.00
0000011655	12/5/2018	0100	MISSION FEDERAL CREDIT UNION	500	MATERIALS AND SUPPLIES	\$69.26
0000011656	12/5/2018	0100	MISSION FEDERAL CREDIT UNION	001	MATERIALS AND SUPPLIES	\$14.22
0000011657	12/6/2018	0100	OCCIDENTAL COLLEGE	600	CONFERENCE, WORKSHOP, SEM.	\$795.00
0000011658	12/6/2018	0100	AVID CENTER	004	CONFERENCE, WORKSHOP, SEM.	\$1,797.00
0000011659	12/6/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	600	CONFERENCE, WORKSHOP, SEM.	\$250.00
0000011660	12/6/2018	0100	BLICK, DICK (DICK BLICK)	500	MATERIALS AND SUPPLIES	\$2,693.75
0000011662	12/6/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$572.41
0000011663	12/6/2018	0100	MISSION FEDERAL CREDIT UNION	500	MATERIALS AND SUPPLIES	\$310.40
0000011664	12/6/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$1,227.60
0000011665	12/6/2018	0100	MISSION FEDERAL CREDIT UNION	600	MATERIALS AND SUPPLIES	\$21.01
0000011666	12/6/2018	0100	Follett School Solutions	001	TEXTBOOKS	\$5,228.03
0000011667	12/6/2018	0100	SAFETY KLEEN CORP	500	OTHER SERV. & OPER. EXP.	\$400.00
0000011668	12/6/2018	1300	A1 GOLF CARS, INC	014	REPAIRS BY VENDORS	\$65.00
0000011669	12/6/2018	0100	Follett School Solutions	001	TEXTBOOKS	\$4,181.89
0000011670	12/6/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$1,695.81
0000011671	12/6/2018	0100	HOME DEPOT CREDIT SERVICES	003	MATERIALS AND SUPPLIES	\$159.76
0000011672	12/6/2018	0100	HOME DEPOT CREDIT SERVICES	003	MATERIALS AND SUPPLIES	\$782.37
0000011673	12/6/2018	0100	WESTERN FLOORING, INC.	600	REPAIRS BY VENDORS	\$2,160.00
0000011674	12/7/2018	0100	WESTERN PSYCHOLOGICAL SERVICES	002	MATERIALS AND SUPPLIES	\$135.13
0000011675	12/7/2018	0100	NCS PEARSON, INC	002	MATERIALS AND SUPPLIES	\$423.34
0000011676	12/7/2018	0100	SSID #5317834498	002	OTHER SERV. & OPER. EXP.	\$405.71
0000011677	12/7/2018	0100	AMAZON CAPITAL SERVICES, INC.	017	MATERIALS AND SUPPLIES	\$2,541.23
0000011678	12/7/2018	0100	AMAZON CAPITAL SERVICES, INC.	017	MATERIALS AND SUPPLIES	\$1,280.07
0000011679	12/7/2018	0100	FREDRICKS ELECTRIC INC	012	REPAIRS BY VENDORS	\$580.00
0000011680	12/7/2018	0100	SUPPLY MASTER INC	017	MATERIALS AND SUPPLIES	\$284.46
0000011681	12/7/2018	0100	PREVENT LIFE SAFETY SERVICES INC	012	REPAIRS BY VENDORS	\$6,050.00
0000011682	12/7/2018	0100	RASIX COMPUTER CENTER INC	017	MATERIALS AND SUPPLIES	\$557.08
0000011683	12/7/2018	0100	FRONTIER FENCE COMPANY INC	012	REPAIRS BY VENDORS	\$1,360.00
0000011684	12/7/2018	2139	GEM INDUSTRIAL, INC.	007	NEW CONSTRUCTION	\$24,860.00
0000011685	12/7/2018	2518	BLUE COAST CONSULTING	007	FEES - ADMISSIONS, TOURN	\$8,800.00
0000011686	12/7/2018	0100	SOLAR CARE INC	012	REPAIRS BY VENDORS	\$1,500.00
0000011687	12/7/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$149.89
0000011688	12/7/2018	2518	NOVA SERVICES	007	FEES - ADMISSIONS, TOURN	\$2,973.00
0000011689	12/7/2018	0100	DAVID C. JOHNSON THEATRICAL LIGHTING INC	012	REPAIRS BY VENDORS	\$738.75
0000011690	12/7/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$44.15
0000011691	12/11/2018	0100	CDW GOVERNMENT	017	NON-CAPITALIZED TECH EQUIPMENT	\$13,913.70
0000011692	12/11/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$125.16
0000011693	12/11/2018	0100	NORTHSTAR AV LLC	017	MATERIALS AND SUPPLIES	\$768.00
0000011694	12/11/2018	0100	AREY JONES ED SOLUTIONS	017	NON-CAPITALIZED TECH EQUIPMENT	\$18,937.80
0000011695	12/13/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	NON-CAPITALIZED TECH EQUIPMENT	\$860.92
0000011697	12/13/2018	0100	SMART AND FINAL STORES CORP	600	REFRESHMENTS	\$500.00
0000011698	12/13/2018	0100	A1 GOLF CARS, INC	500	REPAIRS BY VENDORS	\$215.00
0000011699	12/13/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	MATERIALS AND SUPPLIES	\$29.85
0000011700	12/14/2018	0100	ACES, INC.	002	SUB/OTHER CONTR-NPS	\$70,198.70
					OTHER CONTR-N.P.S.	\$25,000.00
0000011701	12/14/2018	0100	RASIX COMPUTER CENTER INC	500	MATERIALS AND SUPPLIES	\$43.32
0000011702	12/14/2018	0100	A O REED	012	REPAIRS BY VENDORS	\$5,500.00
0000011703	12/14/2018	0100	MCNAMARA PUMP & ELECTRIC INC	012	REPAIRS BY VENDORS	\$6,235.50
0000011704	12/14/2018	0100	BRIGHTVIEW TREE CARE SERVICES INC	012	OTHER SERV. & OPER. EXP.	\$1,300.00

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0000011705	12/14/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$49.12
0000011706	12/14/2018	0100	INTERNATIONAL BACCALAUREATE ORGANIZATION	001	CONFERENCE, WORKSHOP, SEM.	\$600.00
0000011707	12/17/2018	0100	AMAZON CAPITAL SERVICES, INC.	020	MATERIALS AND SUPPLIES	\$73.80
0000011708	12/17/2018	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$107.70
0000011709	12/17/2018	0100	OFFICE SOLUTIONS BUSINESS	020	MATERIALS AND SUPPLIES	\$23.71
0000011710	12/17/2018	0100	AMAZON CAPITAL SERVICES, INC.	003	MATERIALS AND SUPPLIES	\$991.34
0000011711	12/17/2018	0100	BIO RAD LABORATORIES	500	MATERIALS AND SUPPLIES	\$149.30
0000011712	12/17/2018	0100	APPERSON	500	MATERIALS AND SUPPLIES	\$107.06
0000011713	12/17/2018	0100	VISTA HIGHER LEARNING	600	MATERIALS AND SUPPLIES	\$2,393.31
0000011714	12/17/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$110.48
0000011715	12/17/2018	0100	STAPLES ADVANTAGE	600	MATERIALS AND SUPPLIES	\$200.00
0000011716	12/17/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	001	CONFERENCE, WORKSHOP, SEM.	\$180.00
0000011717	12/18/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	OTHER BOOKS-LIBRARY	\$325.38
0000011718	12/18/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	OTHER BOOKS-LIBRARY	\$285.02
0000011719	12/18/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$86.19
0000011720	12/18/2018	0100	Raptor Technologies, LLC	017	MATERIALS AND SUPPLIES	\$1,134.00
0000011721	12/18/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$86.11
0000011722	12/18/2018	0100	Kids Behavioral Health of Alaska, Inc.	002	ROOM & BOARD	\$8,212.40
					MENTAL HEALTH SVCS	\$6,345.50
					OTHER CONTR-N.P.S.	\$4,185.00
0000011723	12/19/2018	2519	SOUTHWEST MOBILE STORAGE INC	007	EQUIPMENT	\$4,276.60
0000011724	12/19/2018	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$59.21
0000011728	12/19/2018	0100	GIUITAR CENTER	003	NON CAPITALIZED EQUIP	\$1,704.61
0000011731	12/19/2018	0100	SSID #5190078802	002	PAY IN LIEU OF TRANSP>	\$155.98
0000011732	12/19/2018	0100	SSID #7093672716	002	MEDIATION SETTLEMENTS	\$12,300.00
0000011733	12/19/2018	2519	GEM INDUSTRIAL, INC.	007	IMPROVEMENT	\$114,000.00
0000011734	12/19/2018	2139	DIGITAL NETWORKS GROUP, INC.	007	EQUIPMENT	\$67,906.75
0000011735	12/19/2018	2519	TURF STAR INC	007	EQUIPMENT	\$84,117.20
0000011737	12/19/2018	0100	Fred Finch Youth Center	002	SUB/OTHER CONTR-NPS	\$63,159.00
					OTHER CONTR-N.P.S.	\$25,000.00
0000011738	12/19/2018	0100	Fred Finch Youth Center	002	SUB/OTHER CONTR-NPS	\$31,016.50
					OTHER CONTR-N.P.S.	\$25,000.00
0000011739	12/20/2018	0100	HOWARD E NYHART CO INC.	011	PROF/CONSULT./OPER EXP	\$7,150.00
0000011740	12/20/2018	0100	ANGELIC APPLIANCE REPAIR	500	REPAIRS BY VENDORS	\$306.24
0000011741	12/20/2018	0100	A1 GOLF CARS, INC	500	REPAIRS BY VENDORS	\$210.12
0000011742	12/20/2018	0100	DOCUMENT TRACKING SERVICES	004	COMPUTER LICENSING	\$2,495.00
0000011743	12/20/2018	0100	SAN DIEGO ZOO GLOBAL	002	FEES - ADMISSIONS, TOURN	\$370.00
0000011744	12/20/2018	0100	EAGLE SOFTWARE	004	COMPUTER LICENSING	\$85,603.20
0000011745	12/20/2018	0100	JILL WECKERLY, PHD	002	PROF/CONSULT./OPER EXP	\$2,450.00
0000011746	12/20/2018	0100	SAFETY KLEEN CORP	003	HAZARDOUS WASTE DISPOSAL	\$1,000.00
0000011747	12/20/2018	0100	ADVANCED TOOLWARE, LLC	017	COMPUTER LICENSING	\$7,564.24
0000011748	12/20/2018	1300	P C S REVENUE CONTROL SYSTEMS	014	COMPUTER SOFTWARE	\$325.00
0000011749	12/20/2018	2139	CA DEPT OF EDUCATION	007	NEW CONSTRUCTION	\$11,550.00
0000011750	12/20/2018	2519	BKM OFFICEWORKS LLC	007	IMPROVEMENT	\$1,600.00
0000011751	12/21/2018	0100	CSPCA	016	CONFERENCE, WORKSHOP, SEM.	\$395.00
0000011752	12/21/2018	0100	ANGELIC APPLIANCE REPAIR	500	REPAIRS BY VENDORS	\$55.00
0000011753	12/21/2018	0100	CENGAGE LEARNING	001	TEXTBOOKS	\$669.71
0000011754	12/21/2018	0100	SIGNS BY TOMORROW	600	OTHER SERV. & OPER. EXP.	\$9,178.20
0000011755	12/21/2018	0100	DIGITAL NETWORKS GROUP, INC.	500	NON-CAPITALIZED IMPRVMTS	\$5,343.45
0000011756	12/21/2018	2519	FREDRICKS ELECTRIC INC	007	IMPROVEMENT	\$6,985.00
0000011757	12/21/2018	0100	FREDRICKS ELECTRIC INC	600	OTHER SERV. & OPER. EXP.	\$5,600.00
0000011758	12/21/2018	2519	DIGITAL NETWORKS GROUP, INC.	007	EQUIPMENT	\$8,216.06
0000011759	12/22/2018	0100	WESTERN FLOORING, INC.	600	REPAIRS BY VENDORS	\$3,600.00
0000011760	1/2/2019	0100	AMAZON CAPITAL SERVICES, INC.	017	MATERIALS AND SUPPLIES	\$3,775.45
0000011761	1/2/2019	0100	RESOUND NORTH AMERICA	002	MATERIALS AND SUPPLIES	\$304.49
0000011762	1/2/2019	0100	THERAPRO INC	002	MATERIALS AND SUPPLIES	\$30.67
0000011763	1/3/2019	0100	PROMOTE MARKETING CONCEPTS	500	OFFICE SUPPLIES	\$278.67
0000011764	1/3/2019	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	500	CONFERENCE, WORKSHOP, SEM.	\$150.00
0000011765	1/4/2019	0100	OFFICE SOLUTIONS BUSINESS	011	OFFICE SUPPLIES	\$102.36
000009337A	12/6/2018	0100	MISSION FEDERAL CREDIT UNION	500	MATERIALS AND SUPPLIES	\$160.84
000011219A	12/5/2018	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$69.98
000011514A	12/13/2018	0100	MEDCO SUPPLY CO INC	002	MATERIALS AND SUPPLIES	\$43.04
000011596	12/3/2018	0100	SMART AND FINAL STORES CORP	001	MATERIALS AND SUPPLIES	\$243.07
000011736A	12/20/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$331.63
000011736B	12/20/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$213.15
790023	12/11/2018	2139	HOME DEPOT CREDIT SERVICES	007	NEW CONSTRUCTION	\$1,605.73
790029	12/13/2018	2139	HOME DEPOT CREDIT SERVICES	007	NEW CONSTRUCTION	\$705.75
790030	12/17/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$117.79

SUBTOTAL NEW PURCHASES \$862,927.12

CHANGE ORDERS						
PO NBR	PO DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010444	12/20/2018	2139	ERICKSON-HALL CONSTRUCTION CO	007	NEW CONSTRUCTION	\$4,490,520.00
0000008730	12/20/2018	2109	MCCARTHY BUILDING COMPANY, INC	007	NEW CONSTRUCTION	\$103,316.00
0000008730	12/20/2018	2139	MCCARTHY BUILDING COMPANY, INC	007	NEW CONSTRUCTION	-\$2,427,241.06

## ITEM 15g

000008730	12/20/2018	2109	MCCARTHY BUILDING COMPANY, INC	007	NEW CONSTRUCTION	\$2,427,241.06
000008783	12/20/2018	2139	SVA ARCHITECTS, INC.	007	NEW CONSTRUCTION	\$3,800.00
000008212	12/20/2018	2139	CW DRIVER LLC	007	NEW CONSTRUCTION	-\$210,809.00

**SUB TOTAL CHANGE ORDERS** **\$4,386,827.00**

PURCHASE ORDER INCREASE/DECREASE						
PO NBR	PO DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000011206	12/14/2018	0100	ATKINSON, ANDELSON, LOYA, RUUD & ROMO	021	LEGAL EXP-PERSONNEL	-\$8,000.00
0000010230	12/11/2018	0100	SMART AND FINAL STORES CORP	004	MATERIALS AND SUPPLIES	\$50.00
0000010277	12/14/2018	0100	STAPLES ADVANTAGE	014	MATERIALS AND SUPPLIES	\$500.00
0000010422	12/14/2018	0100	NAPA AUTO PARTS	028	OTHER TRANSPORT.SUPPLIES	\$1,500.00
0000010423	12/12/2018	0100	STAPLES ADVANTAGE	010	MATERIALS AND SUPPLIES	\$3,000.00
0000010430	12/13/2018	0100	DICK BLICK	005	MATERIALS AND SUPPLIES	\$177.00
0000010443	12/3/2018	0100	CHEVRON & TEXACO BUSINESS	028	FUEL	\$30,000.00
0000010449	12/14/2018	0100	UNITED TIRE CENTERS, LLC	028	HAZARDOUS WASTE DISPOSAL	\$500.00
0000010505	12/3/2018	0100	STAPLES ADVANTAGE	023	MATERIALS AND SUPPLIES	\$700.00
0000010928	12/14/2018	0100	CURRIER & HUDSON	021	LEGAL EXP-PERSONNEL	\$58,000.00
0000010936	12/5/2018	0100	FREE FORM CLAY & SUPPLY	013	MATERIALS AND SUPPLIES	\$995.00
0000011061	12/5/2018	0100	SEASIDE HEATING AND AIR COND	010	REPAIRS BY VENDORS	\$6,690.00
000008489	12/10/2018	2139	CW DRIVER LLC	007	NEW CONSTRUCTION	-\$5,781.74

**SUB TOTAL PO CHANGES** **\$88,330.26**

**REPORT TOTAL** **\$5,338,084.38**



Individual Membership Listings  
For the Period of December 1, 2018 through January 6, 2019

<u>Staff Member Name</u>	<u>Organization Name</u>	<u>Amount</u>
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None to Report

## ITEM 15g

## WARRANT REPORT FROM 12/03/18 THROUGH 01/06/19

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14483180	12/3/2018	TIFFANY HAZLEWOOD	0100	Conference,Workshop,Sem.	\$ 26.16
14483181	12/3/2018	PC & MAC EXCHANGE	0100	Non-Capitalized Tech Equipment	\$ 7,316.22
14483182	12/3/2018	SSID #7065160356	0100	Mediation Settlements	\$ 32,500.00
14483183	12/3/2018	SSID #7157288406	0100	Other Serv.& Oper.Exp.	\$ 605.60
14483184	12/3/2018	TRADE SUPPLIES INC	1300	Purchases Supplies	\$ 652.75
14483185	12/3/2018	ROBERT A. HALEY	0100	Mileage	\$ 166.23
14483186	12/3/2018	BENDIX, KATIE	0100	Conference,Workshop,Sem.	\$ 143.88
14483187	12/3/2018	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 317.20
14483188	12/3/2018	COROVAN MOVING & STORAGE	2139	New Construction	\$ 7,564.43
14483189	12/3/2018	JOHN DIGIULIO	0100	Mileage	\$ 209.83
14483190	12/3/2018	SCOTT FROESE	0100	Mileage	\$ 55.59
14483191	12/3/2018	DOUG SCOTT GILBERT	0100	Mileage	\$ 179.85
14483192	12/3/2018	MOBILE MODULAR MANAGEMENT CORP	0100	Rents & Leases	\$ 1,501.00
			2139	New Construction	\$ 1,278.00
14483193	12/3/2018	NATIONAL AUTISM RESOURCES	0100	Materials And Supplies	\$ 20.10
14483194	12/3/2018	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 2,329.37
				Water	\$ 12,631.87
14483195	12/3/2018	SAN DIEGO SCENIC TOURS, INC.	0100	Fld. Trips By Prv. Contr	\$ 2,078.05
14483196	12/3/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Fuel	\$ 107.25
				Gasoline Supplies	\$ 306.39
14483197	12/3/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,213.16
				Office Supplies	\$ 31.24
14483198	12/3/2018	SUN DIEGO CHARTER COMPANY	0100	Fld. Trips By Prv. Contr	\$ 103.71
				Subagreements For Services	\$ 4,357.65
14483199	12/3/2018	TCR SERVICES	0100	Materials And Supplies	\$ 398.41
14483200	12/3/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 1,650.58
14483688	12/4/2018	FACILITIES MAINTENANCE PLANNING LLC	2518	Professional/Consult Svs	\$ 35,588.00
14483689	12/4/2018	USALANYARDS.COM	0100	Materials And Supplies	\$ 256.98
14483690	12/4/2018	IVONN BARRIGA	0100	Conference,Workshop,Sem.	\$ 1,040.06
14483691	12/4/2018	KELLY PAPER	0100	Aeries Supplies	\$ 1,183.05
				Duplicating Supplies	\$ 3,144.19
14483692	12/4/2018	NELSON ADAMS NACO	0100	Materials And Supplies	\$ 2,957.74
14483693	12/4/2018	SPECIAL SUPPLIES	0100	Materials And Supplies	\$ 26.94
14483694	12/4/2018	CA DEPT OF EDUCATION	2139	New Construction	\$ 11,331.19
14483695	12/4/2018	SPARKLETTES	0100	Materials And Supplies	\$ 507.87
14483696	12/4/2018	IPROMOTEU	0100	Materials And Supplies	\$ 240.22
14483697	12/4/2018	IPROMOTEU	1300	Materials And Supplies	\$ 605.99
14483698	12/4/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 33,631.24
14483699	12/4/2018	SSID #6080442434	0100	Pay In Lieu Of Transp>	\$ 877.45
14483700	12/4/2018	New Haven Youth & Family Services	0100	Other Contr-N.P.S.	\$ 1,625.91
14483701	12/4/2018	NOVA SERVICES	2139	New Construction	\$ 15,991.00
14483702	12/4/2018	OFFICE DEPOT, INC	0100	Printing	\$ 245.33
14483703	12/4/2018	OFFICE SOLUTIONS BUSINESS	0100	Materials And Supplies	\$ 462.25
14483704	12/4/2018	ROESLING NAKAMURA	2139	Improvements	\$ 1,825.00
				New Construction	\$ 13,750.27
			2518	Land Improvements	\$ 200.00
			2519	Improvements	\$ 3,280.00
14483705	12/4/2018	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 250.00
14483706	12/4/2018	SCHOOL SPECIALTY, INC.	0100	Non-Capitalized Equipment	\$ 2,103.24
14483707	12/4/2018	SIEMENS INDUSTRY, INC.	0100	Improvements	\$ 61,943.80
14483708	12/4/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 782.02
14483709	12/4/2018	TCR SERVICES	0100	Aeries Supplies	\$ 118.47
				Materials And Supplies	\$ 69.98
14483710	12/4/2018	TWINING, INC.	2139	New Construction	\$ 5,796.00
14483711	12/4/2018	ULINE SHIPPING SUPPLIES	0100	Materials And Supplies	\$ 172.58
14484228	12/5/2018	WENDY SLIJK	0100	Conference,Workshop,Sem.	\$ 19.40
14484229	12/5/2018	ANTHEM BLUE CROSS	6717	Retiree Vendor Pmts	\$ 13.96
14484230	12/5/2018	VEBA KAISER	0100	Health & Welfare Benefits, cla	\$ 1,192.00
14484231	12/5/2018	DELTA DENTAL INSURANCE CO.	0100	Health & Welfare Benefits, cla	\$ 59.88
14484232	12/5/2018	ANTHEM DENTAL	0100	Health & Welfare Benefits, cer	\$ 153.39

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14484233	12/5/2018	ANTHEM BC	0100	Health & Welfare Benefits, cer	\$ 838.68
14484234	12/5/2018	KAISER	0100	Health & Welfare Benefits, cer	\$ 1,026.30
14484235	12/5/2018	FERGUSON ENTERPRISES, INC #1350	0100	Bldg.-Repair Materials	\$ 3,886.35
14484236	12/5/2018	BEYNON SPORTS SURFACES INC	0100	Repairs & Maintenance	\$ 4,109.00
14484237	12/5/2018	ARBOR SCIENTIFIC	0100	Materials And Supplies	\$ 65.78
14484238	12/5/2018	Follett School Solutions	0100	Computer Licensing	\$ 195.58
				Materials And Supplies	\$ 510.73
14484239	12/5/2018	ACCO BRANDS USA LLC	0100	Materials And Supplies	\$ 55.49
14484240	12/5/2018	BEACHSIDE MIRROR AND GLASS INC	0100	Repairs & Maintenance	\$ 460.00
14484241	12/5/2018	CALIFORNIA SPORT DESIGN	0100	Materials And Supplies	\$ 1,023.46
14484242	12/5/2018	Chelsea Pest & Termite Control	0100	Pest Control	\$ 975.00
14484243	12/5/2018	KELLY PAPER	0100	Duplicating Supplies	\$ 595.64
14484244	12/5/2018	AMERICAN ACADEMY OF PROTECTIVE TRAINING	0100	Fees - Business, Admission,Etc	\$ 680.00
14484245	12/5/2018	FREDRIC H JONES & ASSOC INC	0100	Materials And Supplies	\$ 341.06
14484246	12/5/2018	OAKWOOD SOLUTIONS LLC	0100	Computer Licensing	\$ 552.00
14484247	12/5/2018	TULLGREN, MIRIAM	0100	Conference,Workshop,Sem.	\$ 6.75
14484248	12/5/2018	PREVENT LIFE SAFETY SERVICES INC	0100	Other Serv.& Oper.Exp.	\$ 5,772.00
14484249	12/5/2018	AC SUPPLY	0100	Materials And Supplies	\$ 955.24
14484250	12/5/2018	RYAN ORTIZ	0100	Mileage	\$ 277.41
14484251	12/5/2018	A1 GOLF CARS, INC	1300	Repairs & Maintenance	\$ 130.00
14484252	12/5/2018	A-Z BUS SALES, INC. - COLTON	0100	Materials-Vehicle Parts	\$ 512.07
				Other Transport.Supplies	\$ 128.67
14484253	12/5/2018	ATLAS PUMPING SERVICES	0100	Repairs & Maintenance	\$ 920.00
14484254	12/5/2018	CA ASSN. OF SCHOOL BUSINESS OFFICIALS	0100	Conference,Workshop,Sem.	\$ 60.00
14484255	12/5/2018	DATA RECOGNITION CORP	0100	Materials And Supplies	\$ 6,993.60
14484256	12/5/2018	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 33.34
14484257	12/5/2018	TCG ADMINISTRATORS/CALSTRS	0100	Professional/Consult Svs	\$ 640.00
14484258	12/5/2018	IPROMOTEU	0100	Materials And Supplies	\$ 105.82
14484259	12/5/2018	FEDEX	0100	Communications-Postage	\$ 62.15
14484260	12/5/2018	FOLLETT SCHOOL SOLUTIONS, INC	0100	Abatements-Matls & Supplies	\$ 106.93
14484261	12/5/2018	MISSION LINEN SUPPLY	0100	Other Serv.& Oper.Exp.	\$ 733.44
14484262	12/5/2018	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 17.98
14484263	12/5/2018	MELISSA SAGE	0100	Conference,Workshop,Sem.	\$ 20.87
14484264	12/5/2018	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 1,949.02
				Refreshments	\$ 123.45
14484265	12/5/2018	Amy Springstead	0100	Mileage	\$ 94.29
14484266	12/5/2018	STATE INDUSTRIAL PRODUCTS	0100	Other Serv.& Oper.Exp.	\$ 2,000.00
14484267	12/5/2018	WEB ACTIVE DIRECTORY LLC	0100	Repairs & Maintenance	\$ 495.00
14484719	12/6/2018	SITONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 51.01
14484720	12/6/2018	TWO WAY RADIO SUPPLY	0100	Materials And Supplies	\$ 168.01
14484721	12/6/2018	ETR	0100	Materials And Supplies	\$ 1,259.61
14484722	12/6/2018	BERT'S OFFICE TRAILERS	0100	Rents & Leases	\$ 203.65
14484723	12/6/2018	TCG ADMINISTRATORS/CALSTRS	0100	Professional/Consult Svs	\$ 662.00
14484724	12/6/2018	SPARKLETTES	0100	Materials And Supplies	\$ 563.87
14484725	12/6/2018	DIGITAL SCHOOLS, LLC	0100	Consultants-Computer	\$ 13,344.12
14484726	12/6/2018	EDCO DISPOSAL CORPORATION	0100	Rubbish Disposal	\$ 7,735.36
14484727	12/6/2018	EN POINTE TECHNOLOGIES SALES LLC	0100	Computer Licensing	\$ 55,458.00
14484728	12/6/2018	CORELOGIC SOLUTIONS, LLC	0100	Computer Licensing	\$ 257.50
14484729	12/6/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 117.13
14484730	12/6/2018	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 12,768.72
14484732	12/6/2018	OFFICE DEPOT, INC	0100	Materials And Supplies	\$ 30.67
				Office Supplies	\$ 30.67
14484733	12/6/2018	OGGI'S PIZZA	0100	Refreshments	\$ 187.15
14484734	12/6/2018	PERMA BOUND	0100	Books Other Than Textbooks	\$ 2,351.64
14484735	12/6/2018	SCHOLASTIC MAGAZINES	0100	Materials And Supplies	\$ 250.54
14484736	12/6/2018	STAPLES ADVANTAGE	1300	Office Supplies	\$ 131.15
14484737	12/6/2018	SUN DIEGO CHARTER COMPANY	0100	Subagreements For Services	\$ 10,433.95
14484738	12/6/2018	WAXIE SANITARY SUPPLY	0100	Materials And Supplies	\$ 193.79
14485328	12/7/2018	YVONNE DEL VALLE	0100	Conference,Workshop,Sem.	\$ 135.38
14485329	12/7/2018	M A Engineers Inc.	2139	New Construction	\$ 2,850.00

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14485330	12/7/2018	TRACY YATES	0100	Conference,Workshop,Sem.	\$ 685.00
14485331	12/7/2018	JOHN CANNON	0100	Mileage	\$ 30.52
14485332	12/7/2018	C D L SERVICES INC	0100	Custodial Materials	\$ 19,969.31
14485334	12/7/2018	KAITLIN HILDEBRAND	0100	Athletic Post-Season Travel	\$ 798.13
14485335	12/7/2018	SUNWIND SOLAR	0100	Materials And Supplies	\$ 225.00
14485336	12/7/2018	FUN AND FUNCTION	0100	Materials And Supplies	\$ 34.94
14485337	12/7/2018	SOUL CHARTER SCHOOL	0100	Trfr To Cht Sch In Lieu Proptx	\$ 70,180.12
14485338	12/7/2018	DAVID DAYMUDE	1300	Mileage	\$ 7.63
14485339	12/7/2018	EUFRACIO MADUENO	0100	Mileage	\$ 137.34
14485340	12/7/2018	UNITED REFRIGERATION INC	0100	Bldg.-Repair Materials	\$ 162.09
14485341	12/7/2018	AMY R. HURST	0100	Mileage	\$ 113.36
14485342	12/7/2018	Deirdre Shannon	0100	Mileage	\$ 87.75
14485343	12/7/2018	KAO CHUNG-CHING	0100	Conference,Workshop,Sem.	\$ 30.08
14485344	12/7/2018	AMERICAN SANITARY SUPPLY	0100	Custodial Materials	\$ 15,003.22
				Materials And Supplies	\$ 1,141.07
14485347	12/7/2018	RICHARD AYALA	0100	Mileage	\$ 86.11
14485348	12/7/2018	B D S ENGINEERING, INC	2139	New Construction	\$ 2,750.00
14485349	12/7/2018	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 48,665.00
14485350	12/7/2018	CHEVRON & TEXACO BUSINESS	0100	Fuel	\$ 10,387.77
14485351	12/7/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 372.49
14485352	12/7/2018	CITY OF ENCINITAS	2139	New Construction	\$ 2,330.00
14485353	12/7/2018	FEDEX	0100	Communications-Postage	\$ 77.86
14485354	12/7/2018	JENNIFER MCCLUAN	0100	Mileage	\$ 51.78
14485355	12/7/2018	NATHAN MOLINA	0100	Conference,Workshop,Sem.	\$ 613.36
14485356	12/7/2018	PACIFIC BACKFLOW, INC	0100	Other Serv. & Oper.Exp.	\$ -
				Repairs & Maintenance	\$ 316.16
14485357	12/7/2018	PERMA BOUND	0100	Materials And Supplies	\$ 890.17
14485358	12/7/2018	PROCURETECH	0100	Non-Capitalized Tech Equipment	\$ 851.47
14485359	12/7/2018	PAR, INC	0100	Computer Software	\$ 3,164.19
				Materials And Supplies	\$ 4,002.17
14485360	12/7/2018	SEASIDE HEATING AND AIR COND	0100	Repairs & Maintenance	\$ 10,035.00
14485361	12/7/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Gasoline Supplies	\$ 572.07
14485362	12/7/2018	AMERICAN EXPRESS	0100	Communications-Telephone	\$ 2,107.41
14485363	12/7/2018	STAPLES ADVANTAGE	0100	Printing	\$ 5,668.31
14485364	12/7/2018	TRACE3, LLC	2139	New Construction	\$ 119,261.89
14485365	12/7/2018	VEX ROBOTIC INC	0100	Materials And Supplies	\$ 4,931.44
14485366	12/7/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 2,393.61
14485367	12/7/2018	WENGER CORPORATION	2139	Equipment	\$ 38,421.87
14485826	12/10/2018	M A Engineers Inc.	2139	New Construction	\$ 4,000.00
14485827	12/10/2018	BB&T-JOHN BURNHAM INS SERVICES	2139	New Construction	\$ 2,950.00
14485828	12/10/2018	BISSIRI STUDIO	2519	Improvements	\$ 900.00
14485829	12/10/2018	ALL AMERICAN PLASTIC	1300	Purchases Supplies	\$ 336.58
14485830	12/10/2018	WELLNESS TOGETHER INC	0100	Conference,Workshop,Sem.	\$ 775.14
14485831	12/10/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 2,288.41
14485833	12/10/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 3,710.00
14485834	12/10/2018	GOLD STAR FOODS	1300	Purchases Food	\$ 57,777.17
14485835	12/10/2018	MISSION FEDERAL CREDIT UNION	0100	Bldg.-Repair Materials	\$ 14,708.08
				Custodial Materials	\$ 846.90
				Grounds Materials	\$ 227.12
				Materials And Supplies	\$ 441.76
14485836	12/10/2018	MISSION FEDERAL CREDIT UNION	1300	Materials And Supplies	\$ 61.52
14485837	12/10/2018	NINYO & MOORE	2139	Improvements	\$ 3,687.50
				New Construction	\$ 21,057.50
			2519	Improvements	\$ 2,273.00
14485838	12/10/2018	NCTD	0100	Fees - Business, Admission,Etc	\$ 1,110.00
14485839	12/10/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv. & Oper.Exp.	\$ 448.00
14485840	12/10/2018	ROESLING NAKAMURA	2139	Improvements	\$ 7,500.00
14485841	12/10/2018	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 265.00
14485842	12/10/2018	JOANN SCHULTZ	0100	Conference,Workshop,Sem.	\$ 936.89
14485843	12/10/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,271.49

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14485843	43444.20833	STAPLES ADVANTAGE	0100	Printing	\$ 781.52
14485844	12/10/2018	TOP OF THE BAGEL	1300	Purchases Food	\$ 409.20
14485845	12/10/2018	TRIMARK ASSOCIATES, INC.	0100	Data Processing Contract	\$ 236.00
14485846	12/10/2018	ALBERTSONS SAFEWAY	0100	Materials And Supplies	\$ 282.17
14486423	12/11/2018	SITEONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 593.48
14486424	12/11/2018	Chelsea Pest & Termite Control	0100	Pest Control	\$ 75.00
14486425	12/11/2018	SSID #5317834498	0100	Other Serv.& Oper.Exp.	\$ 405.71
14486426	12/11/2018	SOLAR CARE INC	0100	Repairs & Maintenance	\$ 1,500.00
14486427	12/11/2018	BURNHAM BENEFITS INSURANCE SERVICES	0100	Professional/Consult Svs	\$ 7,083.33
14486428	12/11/2018	CAREER TRACK	0100	Conference,Workshop,Sem.	\$ 99.00
14486429	12/11/2018	OCCIDENTAL COLLEGE	0100	Conference,Workshop,Sem.	\$ 795.00
14486430	12/11/2018	DAVID C. JOHNSON	0100	Repairs & Maintenance	\$ 738.75
14486431	12/11/2018	A1 GOLF CARS, INC	1300	Repairs & Maintenance	\$ 65.00
14486432	12/11/2018	ACCURATE LABEL DESIGNS	0100	Materials And Supplies	\$ 150.95
14486433	12/11/2018	ALLIED REFRIGERATION INC.	0100	Bldg.-Repair Materials	\$ 110.38
14486434	12/11/2018	B AND H PHOTO-VIDEO	0100	Materials And Supplies	\$ 159.60
14486435	12/11/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 895.25
14486436	12/11/2018	CA AGRI CONTROL INC	0100	Pest Control	\$ 700.00
14486437	12/11/2018	CHRIS RUBIO PRODUCTIONS	0100	Professional/Consult Svs	\$ 850.00
14486438	12/11/2018	DIGITAL NETWORKS GROUP, INC.	0100	Repairs & Maintenance	\$ 405.00
14486439	12/11/2018	FRONTIER FENCE COMPANY INC	0100	Repairs & Maintenance	\$ 525.00
14486440	12/11/2018	LOYD PEST CONTROL	1300	Other Serv.& Oper.Exp.	\$ 406.00
14486441	12/11/2018	OFFICE SOLUTIONS BUSINESS	0100	Materials And Supplies	\$ 23.71
14486442	12/11/2018	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 17,916.92
14486443	12/11/2018	P AND R PAPER SUPPLY CO.	1300	Purchases Supplies	\$ 2,209.21
14486444	12/11/2018	PICK UP STIX CATERING	1300	Purchases Food	\$ 9,446.40
14486445	12/11/2018	PROCURETECH	0100	Computer Supplies Non-Capitalized Tech Equipment	\$ 81.87 \$ 3,567.76
14486446	12/11/2018	San Diego CUE	0100	Conference,Workshop,Sem.	\$ 180.00
14486447	12/11/2018	SAN DIEGO SCENIC TOURS, INC.	0100	Fld. Trips By Prv. Contr	\$ 2,131.41
14486448	12/11/2018	SANTA FE IRRIGATION DISTRICT	0100	Water	\$ 241.22
14486449	12/11/2018	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Professional/Consult Svs	\$ 305.00
14486450	12/11/2018	SUNDANCE STAGE LINES INC	0100	Fld. Trips By Prv. Contr	\$ 2,027.90
14486451	12/11/2018	SUNRISE PRODUCE	1300	Purchases Food	\$ 10,705.37
14487195	12/12/2018	Eusebio T Sevilla	0100	Conference,Workshop,Sem.	\$ 49.05
14487196	12/12/2018	Community Transition Academy	0100	Other Contr-N.P.S.	\$ 8,742.00
14487197	12/12/2018	A1 GOLF CARS, INC	0100	Materials And Supplies Repairs & Maintenance	\$ 921.14 \$ 185.00
14487198	12/12/2018	BANYAN TREE EDUCATIONAL SERVICES, INC.	0100	Other Contr-N.P.S.	\$ 18,038.79
14487199	12/12/2018	COMMUNITY SCHOOL OF SD, THE	0100	Other Contr-N.P.S. Sub/Other Contr-Nps	\$ 8,715.00 \$ 8,328.00
14487200	12/12/2018	HOME DEPOT CREDIT SERVICES	0100	Bldg.-Repair Materials Custodial Materials Grounds Materials	\$ 5,694.35 \$ 471.18 \$ 747.56
14487203	12/12/2018	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 4,074.38
14487204	12/12/2018	PROVO CANYON SCHOOL	0100	Mental Health Svcs Other Contr-N.P.S. Room & Board Sub/Room & Board	\$ 9,000.00 \$ 9,396.00 \$ 93.00 \$ 18,177.00
14487205	12/12/2018	HOUGHTON MIFFLIN HARCOURT PUB.	0100	Materials And Supplies Professional/Consult Svs	\$ 393.83 \$ 6,897.00
14487206	12/12/2018	SAN DIEGO GAS & ELECTRIC CO	0100	Compressed Natrl Gas (Cng) Gas & Electric	\$ 13.00 \$ 145,349.76
14487207	12/12/2018	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 6,324.96
14487208	12/12/2018	MARITZA SANTANDER	0100	Conference,Workshop,Sem.	\$ 8.18
14487209	12/12/2018	22ND DIST AGRICULTURAL ASSN	0100	Rents & Leases	\$ 3,310.00
14487210	12/12/2018	UC REGENTS	0100	Professional/Consult Svs	\$ 19,091.91
14487211	12/12/2018	AMERICAN EXPRESS	0100	Rents & Leases	\$ 1,039.95
14487212	12/12/2018	AMERICAN EXPRESS	0100	Communications-Telephone	\$ 1,214.26
14487213	12/12/2018	WINSTON SCHOOL OF SAN DIEGO	0100	Other Contr-N.P.S.	\$ 11,026.56



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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14487736	12/13/2018	HOFMAN PLANNING & ENGINEERING	2139	New Construction	\$ 2,550.00
14487737	12/13/2018	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 102.99
14487738	12/13/2018	DIANA BRANDIN	0100	Professional/Consult Svs	\$ 1,880.00
14487739	12/13/2018	C.P.L. Cable, Pipe - Leak Detection	0100	Other Serv.& Oper.Exp.	\$ 1,005.00
14487740	12/13/2018	JOURDAN JOHNSON	0100	Professional/Consult Svs	\$ 30.00
14487741	12/13/2018	LUNCH ASSIST, INC.	1300	Other Serv.& Oper.Exp.	\$ 4,450.00
14487742	12/13/2018	BUILDING FORENSICS INTERNATIONAL	2519	Professional/Consult Svs	\$ 4,499.10
14487743	12/13/2018	ADVANCED CHEMICAL TRANSPORT	0100	Hazardous Waste Disposal	\$ 93.28
14487744	12/13/2018	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 214.15
14487745	12/13/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 144.39
14487746	12/13/2018	ANIXTER, INC	0100	Bldg.-Repair Materials	\$ 218.78
14487747	12/13/2018	IPROMOTEU	0100	Materials And Supplies	\$ 60.68
14487748	12/13/2018	ECOLAB	1300	Materials And Supplies	\$ 1,307.94
14487749	12/13/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 123,892.00
14487750	12/13/2018	FREDRICKS ELECTRIC INC	0100	Other Serv.& Oper.Exp.	\$ 590.00
14487751	12/13/2018	HOME DEPOT CREDIT SERVICES	0100	Custodial Materials	\$ 266.70
				Materials And Supplies	\$ 3,656.96
14487752	12/13/2018	MCCARTHY BUILDING COMPANY, INC	2139	New Construction	\$ 151,101.43
14487753	12/13/2018	LAURA ROMANO	0100	Legal Exp-Business	\$ 787.50
14487754	12/13/2018	SCHOLASTIC MAGAZINES	0100	Materials And Supplies	\$ 82.39
14487755	12/13/2018	SCHOOL SPECIALTY, INC.	0100	Materials And Supplies	\$ 30.06
14487756	12/13/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Gasoline Supplies	\$ 532.91
14487757	12/13/2018	XEROX CORPORATION	0100	Computer Licensing	\$ 84.67
				Copy Charges	\$ 4,222.22
				Rents & Leases	\$ 8,515.89
14488482	12/14/2018	TIFFANY HAZLEWOOD	0100	Conference,Workshop,Sem.	\$ 69.76
14488483	12/14/2018	DAVID SAMUELSON	0100	Mileage	\$ 54.50
14488484	12/14/2018	GRACIELA SANCHEZ	0100	Conference,Workshop,Sem.	\$ 45.00
14488485	12/14/2018	Natalie Seward	0100	Conference,Workshop,Sem.	\$ 32.02
14488486	12/14/2018	SALLY GERVASINI	0100	Conference,Workshop,Sem.	\$ 1,114.38
14488487	12/14/2018	TECHNICAL SAFETY SERVICES	0100	Other Serv.& Oper.Exp.	\$ 490.00
14488488	12/14/2018	DANNIS WOLIVER KELLEY	0100	Legal Expense	\$ 6,468.00
14488489	12/14/2018	ROBERT A. HALEY	0100	Conference,Workshop,Sem.	\$ 268.34
14488490	12/14/2018	BRANDMAN UNIV EXTENDED EDUC	0100	Professional/Consult Svs	\$ 650.00
14488491	12/14/2018	CRAGE, JAMES	0100	Athletic Post-Season Travel	\$ 741.82
14488492	12/14/2018	JOY BISCHKE	0100	Mileage	\$ 153.69
14488493	12/14/2018	CDW GOVERNMENT	0100	Materials And Supplies	\$ 988.37
				Non-Capitalized Tech Equipment	\$ 3,149.53
14488494	12/14/2018	COUNTY OF SAN DIEGO	1300	Fees - Business, Admission,Etc	\$ 1,116.00
14488495	12/14/2018	DEBRA CRUSE	0100	Mileage	\$ 52.87
14488496	12/14/2018	CHRISTOPHER B. DRAKE	0100	Athletic Post-Season Travel	\$ 466.03
14488497	12/14/2018	ECONOMY RESTAURANT SUPPLY	1300	Materials And Supplies	\$ 35.54
14488498	12/14/2018	FLINN SCIENTIFIC INC	0100	Materials And Supplies	\$ 2,808.65
14488499	12/14/2018	GRAINGER	0100	Bldg.-Repair Materials	\$ 3,921.61
				Custodial Materials	\$ 274.63
14488500	12/14/2018	DOROTHY GUINTER	0100	Conference,Workshop,Sem.	\$ 319.24
14488501	12/14/2018	BETH HERGESHEIMER	0100	Conference,Workshop,Sem.	\$ 281.31
14488502	12/14/2018	LENOVO (US) INC	0100	Non-Capitalized Tech Equipment	\$ 4,052.33
14488503	12/14/2018	HEATHER LUTZ	0100	Mileage	\$ 113.36
14488504	12/14/2018	DANIELLE MARTINEZ	0100	Conference,Workshop,Sem.	\$ 102.63
14488505	12/14/2018	NAPA AUTO PARTS	0100	Materials-Vehicle Parts	\$ 2,761.22
14488506	12/14/2018	JULIE NOHRE	0100	Conference,Workshop,Sem.	\$ 18.53
14488507	12/14/2018	RACHEL PAGE	0100	Mileage	\$ 297.03
14488508	12/14/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 448.00
14488509	12/14/2018	ROBERT ROSS	0100	Conference,Workshop,Sem.	\$ 204.93
14488510	12/14/2018	S&S BAKERY INC	1300	Purchases Food	\$ 1,210.59
14488511	12/14/2018	SD VECTOR CONTROL PROGRAM	0100	Advertising	\$ 196.26
14488512	12/14/2018	SAN DIEGO FITNESS SERVICES	0100	Repairs & Maintenance	\$ 195.00
14488513	12/14/2018	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 501.76
14488514	12/14/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,048.32

## ITEM 15g

## WARRANT REPORT FROM 12/03/18 THROUGH 01/06/19

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14488515	12/14/2018	TCR SERVICES	0100	Duplicating Supplies	\$ 309.19
				Materials And Supplies	\$ 183.02
14488516	12/14/2018	RIE TSUBOI	0100	Conference,Workshop,Sem.	\$ 131.75
14488517	12/14/2018	TURF STAR INC	0100	Materials-Vehicle Parts	\$ 1,025.36
14488518	12/14/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 512.17
14488519	12/14/2018	XEROX CORPORATION	0100	Copy Charges	\$ 24.16
14488520	12/14/2018	TONI ZURCHER	0100	Conference,Workshop,Sem.	\$ 32.02
14489349	12/17/2018	OXFORD UNIVERSITY PRESS	0100	Materials And Supplies	\$ 180.21
14489350	12/17/2018	UNITED TIRE CENTERS, LLC	0100	Repairs-Vehicles	\$ -
				Tires	\$ 2,778.78
14489351	12/17/2018	SAN DIEGO REFRIGERATION	0100	Repairs & Maintenance	\$ 655.46
14489352	12/17/2018	KELLY PAPER	0100	Duplicating Supplies	\$ 446.73
14489353	12/17/2018	Shaw HR Consulting, Inc.	0100	Professional/Consult Svs	\$ 1,890.00
14489354	12/17/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 463.35
14489355	12/17/2018	ACES, INC.	0100	Other Contr-N.P.S.	\$ 25,000.00
				Sub/Other Contr-Nps	\$ 7,509.62
14489356	12/17/2018	CREATIVE BUS SALES	0100	Materials-Vehicle Parts	\$ 113.03
14489357	12/17/2018	DOOR SERVICE & REPAIR, INC.	0100	Other Serv.& Oper.Exp.	\$ 1,280.00
14489358	12/17/2018	DUNN EDWARDS CORP	0100	Bldg.-Repair Materials	\$ 2,531.15
14489359	12/17/2018	ENCINITAS FORD	0100	Materials-Vehicle Parts	\$ 361.58
14489360	12/17/2018	GEORGE'S CAMERA & VIDEO	0100	Materials And Supplies	\$ (2,686.60)
				Non-Capitalized Equipment	\$ 25,773.80
14489361	12/17/2018	MELISSA HAIDER, MPT	0100	Professional/Consult Svs	\$ 2,328.75
14489362	12/17/2018	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 1,094.20
14489363	12/17/2018	INTERSTATE BATTERY	0100	Materials-Vehicle Parts	\$ 1,221.84
				Other Transport.Supplies	\$ 74.89
14489364	12/17/2018	MISSION LINEN SUPPLY	0100	Other Serv.& Oper.Exp.	\$ 666.10
14489365	12/17/2018	S AND R TOWING INC	0100	Other Serv.& Oper.Exp.	\$ 121.00
14489366	12/17/2018	SOL TRANSPORTATION, INC.	0100	Spec.Ed.Transportation	\$ 34,749.00
14489367	12/17/2018	T E R I INC	0100	Other Contr-N.P.S.	\$ 33,425.21
				Sub/Other Contr-Nps	\$ 9,687.32
14489368	12/17/2018	VISTA HILL	0100	Mental Health Svcs	\$ 3,379.00
				Sub/Mental Health Svcs	\$ 21,289.00
14490167	12/18/2018	KELLY CASASSA	0100	Materials And Supplies	\$ 130.83
14490168	12/18/2018	LYNN CHAPMAN	0100	Conference,Workshop,Sem.	\$ 26.16
14490169	12/18/2018	UNITED TIRE CENTERS, LLC	0100	Hazardous Waste Disposal	\$ 222.00
				Repairs-Vehicles	\$ 285.00
				Tires	\$ 1,808.32
14490170	12/18/2018	Daily Journal Corporation	0100	Advertising	\$ 158.60
14490171	12/18/2018	Harbottle Law Group	0100	Legal Expense	\$ 5,046.75
14490172	12/18/2018	MARY COURTNEY	0100	Mileage	\$ 91.02
14490173	12/18/2018	BEACHSIDE MIRROR AND GLASS INC	0100	Repairs & Maintenance	\$ 390.00
14490174	12/18/2018	LAUREN AGUIAR	0100	Mileage	\$ 332.45
14490175	12/18/2018	CW DRIVER LLC	2139	New Construction	\$ 6,147.63
14490176	12/18/2018	DAVID DAYMUDE	1300	Materials And Supplies	\$ 37.64
14490177	12/18/2018	KELLY PAPER	0100	Aeries Supplies	\$ 999.14
				Duplicating Supplies	\$ 3,544.46
14490178	12/18/2018	MOBILE AIR INC	0100	Repairs-Vehicles	\$ 1,608.13
14490179	12/18/2018	SSID #5138527702	0100	Mediation Settlements	\$ 2,787.00
14490180	12/18/2018	ADVANTAGE PAYROLL SERVICES	0100	Other Serv.& Oper.Exp.	\$ 313.17
14490181	12/18/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 300.62
14490182	12/18/2018	GUENEVERE BUTLER	0100	Conference,Workshop,Sem.	\$ 1,036.41
				Mileage	\$ 73.03
14490183	12/18/2018	CHERYL COOPER	0100	Mileage	\$ 28.34
14490184	12/18/2018	MARIA VERONICA BURCIAGA	0100	Conference,Workshop,Sem.	\$ 1,162.60
14490185	12/18/2018	EMILY COULTER	0100	Conference,Workshop,Sem.	\$ 1,031.24
14490186	12/18/2018	CARA C. DOLNIK	0100	Conference,Workshop,Sem.	\$ 26.16
14490187	12/18/2018	DEBRA CRUSE	0100	Mileage	\$ 244.17
14490188	12/18/2018	ELIZABETH DELVAL	0100	Mileage	\$ 79.84
14490189	12/18/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 184,158.86

## ITEM 15g

## WARRANT REPORT FROM 12/03/18 THROUGH 01/06/19

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14490190	12/18/2018	HOME DEPOT CREDIT SERVICES	2139	New Construction	\$ 1,605.73
14490191	12/18/2018	LAWNMOWERS PLUS INC	0100	Repairs & Maintenance	\$ 1,105.80
14490192	12/18/2018	LEUCADIA PIZZERIA	0100	Refreshments	\$ 362.67
14490193	12/18/2018	MACGILL DISCOUNT SCHOOL NURSE	0100	Materials And Supplies	\$ 295.03
14490194	12/18/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 13,190.00
14490195	12/18/2018	MONOPRICE, INC	0100	Non-Capitalized Tech Equipment	\$ 857.80
14490196	12/18/2018	MRC360 AKA MR COPY	0100	Duplicating Supplies	\$ 1,239.43
14490197	12/18/2018	OFFICE SOLUTIONS BUSINESS	0100	Office Supplies	\$ 21.55
14490198	12/18/2018	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 154.88
14490199	12/18/2018	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 130.00
14490200	12/18/2018	SHELL	1300	Fuel	\$ 170.00
14490201	12/18/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,300.64
				Office Supplies	\$ 86.85
14490202	12/18/2018	WARD'S SCIENCE	0100	Materials And Supplies	\$ 45.52
14490203	12/18/2018	JUAN MANUEL ZAPATA	0100	Conference,Workshop,Sem.	\$ 1,184.43
14491151	12/19/2018	JULIE GOLDBERG	0100	Conference,Workshop,Sem.	\$ 855.38
14491152	12/19/2018	RALL, MARY	0100	Materials And Supplies	\$ 34.25
14491153	12/19/2018	ANTHEM BLUE CROSS	6717	Retiree Vendor Pmts	\$ 13.96
14491154	12/19/2018	VEBA KAISER	0100	Health & Welfare Benefits, cla	\$ 593.00
14491155	12/19/2018	DELTA DENTAL INSURANCE CO.	0100	Health & Welfare Benefits, cla	\$ 55.18
14491156	12/19/2018	FBC DENTAL	0100	Health & Welfare Benefits, cla	\$ 54.17
14491157	12/19/2018	ANTHEM DENTAL	0100	Health & Welfare Benefits, cer	\$ 153.39
14491158	12/19/2018	ANTHEM BC	0100	Health & Welfare Benefits, cer	\$ 838.68
14491159	12/19/2018	KAISER	0100	Health & Welfare Benefits, cer	\$ 1,026.30
14491160	12/19/2018	MESVision	0100	Health & Welfare Benefits, cla	\$ 10.22
14491161	12/19/2018	JULIANNA NEWELL	0100	Materials And Supplies	\$ 35.47
14491162	12/19/2018	TIFFANY HAZLEWOOD	0100	Conference,Workshop,Sem.	\$ 1,320.62
				Mileage	\$ 108.46
14491163	12/19/2018	BRYAN MARCUS	0100	Conference,Workshop,Sem.	\$ 1,235.15
14491164	12/19/2018	INTNL BACCALAUREATE ORGANIZATION	0100	Conference,Workshop,Sem.	\$ 600.00
14491165	12/19/2018	KIDS BEHAVIORAL HEALTH OF ALASKA, INC	0100	Mental Health Svcs	\$ 6,345.50
				Other Contr-N.P.S.	\$ 4,185.00
				Room & Board	\$ 8,212.40
14491166	12/19/2018	BALI CONSTRUCTION, INC.	2519	Land Improvements	\$ 3,575.00
14491167	12/19/2018	SSID #5154707632	0100	Mediation Settlements	\$ 3,700.00
14491168	12/19/2018	MAUL, KELLIE	0100	Mileage	\$ 64.86
14491169	12/19/2018	SSID #5138527702	0100	Mediation Settlements	\$ 131.78
14491170	12/19/2018	VICKI KIM	0100	Conference,Workshop,Sem.	\$ 1,759.22
14491171	12/19/2018	MELISSE MOSSY	0100	Conference,Workshop,Sem.	\$ 1,412.60
14491172	12/19/2018	JILL FISHER	1300	Materials And Supplies	\$ 50.00
14491173	12/19/2018	RITCHIE, ATSUKO	1300	Materials And Supplies	\$ 47.12
14491174	12/19/2018	ALEXANDRA SHOCKLEY	0100	Other Local Income Cca	\$ 18.00
14491175	12/19/2018	AMAZON CAPITAL SERVICES, INC.	0100	Extra Curricular Act.	\$ 900.78
				Materials And Supplies	\$ 6,481.05
				Non-Capitalized Tech Equipment	\$ 5,615.91
14491177	12/19/2018	ACES, INC.	0100	Sub/Other Contr-Nps	\$ 7,607.88
14491178	12/19/2018	KELLY DUNN	0100	Mileage	\$ 281.22
14491179	12/19/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 1,359,011.82
14491180	12/19/2018	KASEY GALIK	0100	Mileage	\$ 219.64
14491181	12/19/2018	GEM INDUSTRIAL, INC.	2139	Improvements	\$ 74,903.25
14491182	12/19/2018	DOUG SCOTT GILBERT	0100	Conference,Workshop,Sem.	\$ 87.69
14491183	12/19/2018	JON HALL	0100	Other Transport.Supplies	\$ 121.75
14491184	12/19/2018	INST FOR EFFECTIVE EDUCATION	0100	Other Contr-N.P.S.	\$ 13,171.80
14491185	12/19/2018	LAWSON PRODUCTS INC	0100	Materials-Vehicle Parts	\$ 681.10
14491186	12/19/2018	JENNIFER MCCLUAN	0100	Conference,Workshop,Sem.	\$ 977.07
14491187	12/19/2018	NATHAN MOLINA	0100	Fees - Business, Admission,Etc	\$ 105.00
14491188	12/19/2018	New Haven Youth & Family Services	0100	Other Contr-N.P.A.	\$ 6,600.00
				Other Contr-N.P.S.	\$ 1,034.67
14491189	12/19/2018	NCTD	0100	Fees - Business, Admission,Etc	\$ 105.00
14491190	12/19/2018	SO-CAL DOMINOIDS	1300	Purchases Food	\$ 14,472.50



## ITEM 15g

## WARRANT REPORT FROM 12/03/18 THROUGH 01/06/19

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14491191	12/19/2018	STAPLES ADVANTAGE	0100	Printing	\$ 508.99
14491192	12/19/2018	TCR SERVICES	0100	Materials And Supplies	\$ 193.84
14491193	12/19/2018	PERSEUS ASSOCIATES, LLC	0100	Computer Licensing	\$ 800.00
14491194	12/19/2018	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 61.63
14492027	12/20/2018	AT&T	0100	Communications-Telephone	\$ 2,548.57
14492028	12/20/2018	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 20.92
14492029	12/20/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 554.90
14492030	12/20/2018	ANN NEBOLON	0100	Conference,Workshop,Sem.	\$ 37.90
14492031	12/20/2018	SVA ARCHITECTS, INC.	2139	New Construction	\$ 24,794.00
14492546	12/21/2018	ANGELIC APPLIANCE REPAIR	0100	Repairs & Maintenance	\$ 306.24
14492843	1/3/2019	ANGELIC APPLIANCE REPAIR	0100	Repairs & Maintenance	\$ 55.00
14492844	1/3/2019	CSPCA	0100	Conference,Workshop,Sem.	\$ 395.00
14493514	1/4/2019	SOUTHWEST MOBILE STORAGE INC	2519	Equipment	\$ 4,276.60
14493515	1/4/2019	BLUE COAST CONSULTING	2139	New Construction	\$ 32,602.00
			2519	Improvements	\$ 704.00
14493516	1/4/2019	CONSULTING & INSPECTION SVCS	2139	New Construction	\$ 21,304.00
14493517	1/4/2019	HOME DEPOT CREDIT SERVICES	2139	New Construction	\$ 705.75
14493518	1/4/2019	LIONAKIS	2139	New Construction	\$ 10,143.20
14493519	1/4/2019	TWINING, INC.	2139	New Construction	\$ 3,369.50

Report Total

\$ 3,660,896.82

## ITEM 15g

## RCF REPORT FROM 12/03/18 THROUGH 01/06/19

CK NBR	DATE	NAME/VENDOR	DESCRIPTION	AMOUNT
11679	12/04/2018	AMERICAN EXPRESS	CSBA Conference: Lodging	1,406.98
11680	12/05/2018	JAYA RUBINSTEIN	PETTY CASH REIMBURSEMENT	69.99
11681	12/10/2018	SAN DIEGUITO UHSD	TPP, WORKABILITY, BANK FEE	1,422.05
11682	12/10/2018	WILLIAM LEONARD	PAYROLL: Garnishment Release	584.89
11683	12/21/2018	JAYA RUBINSTEIN	PETTY CASH REIMBURSEMENT	60.07

Report Total

3,543.98

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 19, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** John Addleman, Exec. Director, Planning Services  
Tina Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL / RATIFICATION OF AMENDMENTS  
TO PROFESSIONAL SERVICES CONTRACTS /  
FACILITIES PLANNING & CONSTRUCTION

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### EXECUTIVE SUMMARY

The attached Professional Services Report summarizes amendments to one agreement:

An agreement with SVA Architects, for architectural/engineering services for San Dieguito High School Academy Arts & Humanities Building, increasing the electrical engineering scope of services to accommodate additional power system designs in the ceramics classrooms and power, lighting and signal systems in the flex lab.

### RECOMMENDATION:

It is recommended that the Board approve and/or ratify the amendment to professional services contract and authorize Tina Douglas or Robert A. Haley to execute the amendment to agreement, as noted in the attached supplement.

### FUNDING SOURCE:

As noted on the attached chart.

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

ITEM 15i

FACILITIES PLANNING & CONSTRUCTION – AMENDMENTSBoard Meeting Date: 1/17/19

<u>Contract Effective Dates</u>	<u>Consultant/ Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
04/04/13 - Completion	SVA Architects, Inc.	To amend contract A2013-166 for architectural/ engineering services at San Dieguito High School Academy.	Building Fund Prop 39 – Fund 21-39	Additional \$6,000.00 for a new total of \$3,522,570.00

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 21, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** John Addleman, Exec. Director, Planning Services  
Tina Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** APPROVAL OF CHANGE ORDERS / FACILITIES  
PLANNING & CONSTRUCTION

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### EXECUTIVE SUMMARY

Contracts for construction of the Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project were awarded on June 6, 2017; July 31, 2017 and November 29, 2017. The project was bid as a multi-prime project, with 20 trade contracts awarded and C.W. Driver acting as Construction Manager.

As the project close-out continues, staff is presenting (5) change orders totaling a net deduction of \$273,210.00. Combined with the final change orders previously presented, the total savings to date equals \$613,816.00 with resolution of (4) trade packages remaining.

Contracts for construction of the Carmel Valley Middle School Music Classroom Building & Site Improvements Project were awarded on May 11, 2017 and June 8, 2017. The project was bid as a multi-prime project with (10) contracts awarded. Erickson Hall Construction Company acted as Construction Manager. Staff is presenting the final trade package this date with a deductive change order in the amount of \$907.00; added to the previous deductive change orders for a total savings across the project of \$33,443.00.

Contracts for construction of the Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project were awarded on June 8, 2017. The project was bid as a multi-prime project with (9) contracts awarded and Erickson Hall acting as Construction Manager. Staff is presenting (2) deductive change orders totaling \$179,528.00 for approval this date.

The contract for construction of the District Office Tenant Improvements project was awarded on June 7, 2018. The project was a hard bid project with district staff managing construction. Staff is presenting a deduction change order in the amount of \$30,936.85 for approval this date.

**RECOMMENDATION:**

It is recommended that the Board approve the following change orders and authorize Tina Douglas or Robert A. Haley to execute same:

1. San Diego Steel Solutions, Bid Package #1 Structural Steel, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$27,104.00 for a new total of \$1,631,418.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
2. Western Rim Constructors, Inc., Bid Package #3 Concrete & Rebar, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$11,759.00 for a new total of \$1,897,240.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
3. Standard Drywall, Inc., Bid Package #7 Metal Studs, DW, DFH, Paint, Final Clean, Elevators; Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$173,371.00 for a new total of \$2,401,029.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
4. A&A Flooring, Inc., dba A&S Flooring, Bid Package #12 Flooring, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$37,596.00 for a new total of \$152,383.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
5. Baker Electric, Inc., Bid Package #18 Electrical, Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, decreasing the amount by \$61,529.00 for a new total of \$1,249,427.00, extending the contract date by 154 days, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.
6. SWCS, Inc., dba Southwest Construction Services, Inc., Bid Package #2 Concrete & Rough Carpentry, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, decreasing the amount by \$907.00, for a new total of \$1,025,525.00, extending the contract date by 246 days, to be expended from Building Fund Prop 39 – Fund 21-39 and North City West School Facilities Financing Authority.
7. Sylvester Roofing Company, Inc., Bid Package #4 Roofing, Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, decreasing the amount by \$48,703.00, for a new total of \$327,004.00, extending the contract date by 201 days, to be expended from Building Fund Prop 39 – Fund 21-39 and State School Building Funds.
8. Chapman Air Systems, Inc., dba W.R. Robbins Company, Bid Package #7 Mechanical, Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, decreasing the amount by \$130,825.00, for a new total of \$452,675.00, extending the contract date by 201 days, to be expended from Building Fund Prop 39 – Fund 21-39 and State School Building Funds.
9. Telliard Construction, District Office Tenant Improvements Project CB2018-15R, decreasing the amount by \$30,936.85 for a new total of \$132,922.16, extending the contract date by 168 days, to be expended from Capital Facilities Fund 25-19.

**FUNDING SOURCE:**

The fund to which the project is charged.

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 21, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** John Addleman, Exec. Director, Planning Services  
Tina Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** ACCEPTANCE OF CONSTRUCTION PROJECTS

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### EXECUTIVE SUMMARY

Contracts for construction of the Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project were awarded on June 6, 2017; July 31, 2017 and November 29, 2017. The project was bid as a multi-prime project, with C.W. Driver acting as Construction Manager. Five (5) contracts are presented for acceptance this date, with the work of these trade packages timely completed.

Contracts for construction of the Carmel Valley Middle School Music Classroom Building & Site Improvements Project were awarded on May 11, 2017 and June 8, 2017. The project was bid as a multi-prime project and Erickson Hall Construction Company acted as Construction Manager. Staff is presenting the final trade package for acceptance this date.

Contracts for construction of the Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project were awarded on June 8, 2017. The project was bid as a multi-prime project with Erickson Hall Construction Company acting as Construction Manager. Two (2) contracts are presented for acceptance this date.

The contract for construction of the District Office Tenant Improvements Project was awarded on June 7, 2018. The project was hard bid with district staff managing construction. The project completed on time and under budget and is presented this date for acceptance.

### RECOMMENDATION:

It is recommended that the Board accept the Projects as complete, and authorize the administration to file Notices of Completion with the County Recorders' Office and release final retention for the following trade contractors:

1. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #1 Structural Steel, contract entered into with San Diego Steel Solutions.
2. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #3 Concrete & Rebar, contract entered into with Western Rim Constructors, Inc.

ITEM 15I

3. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #7 Metal Studs, DW, DFH, Paint, Final Clean, Elevators; contract entered into with Standard Drywall, Inc.
4. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #12 Flooring, contract entered into with A&A Flooring, Inc., dba A&S Flooring.
5. Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project CB2017-18, Bid Package #18, contract entered into with Baker Electric, Inc.
6. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Bid Package #2 Concrete & Rough Carpentry, contract entered into with SWCS, Inc., dba Southwest Construction Services, Inc.
7. Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, Bid Package #4 Roofing, contract entered into with Sylvester Roofing Company, Inc.
8. Oak Crest Middle School Science Classroom Quad, Crest Hall & Site Improvements Project CB2017-10, Bid Package #7 Mechanical, contract entered into with Chapman Air Systems, Inc., dba W.R. Robbins Company.
9. District Office Tenant Improvements Project CB2018-15R, contract entered into with Telliard Construction.

**FUNDING SOURCE:**

Not Applicable.



Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
 AND  
 NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. San Diego Steel Solutions  
 (Name of Contractor)

3. U.S. Specialty Insurance Company  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project  
 CB2017-18 Bid Package #1 Structural Steel  
 5975 Village Center Loop Road  
 San Diego, CA 92130

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
 08/03/17 ]  
 ]  
 ] \_\_\_\_\_ 1/17/19  
 ] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D

Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
 AND  
 NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. Western Rim Constructors, Inc.  
 (Name of Contractor)

3. North American Specialty Insurance Co.  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project  
 CB2017-18 Bid Package #3 Concrete & Rebar  
 5975 Village Center Loop Road  
 San Diego, CA 92130

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
 08/03/17 ]  
 ]  
 ] \_\_\_\_\_ 1/17/19  
 ] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019 ; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D

Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
 AND  
 NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. Standard Drywall, Inc.  
 (Name of Contractor)

3. Liberty Mutual Insurance Co.  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project  
 CB2017-18 Bid Package #7 Metal Studs, DW, DFH, Paint, Final Clean, Elevators  
 5975 Village Center Loop Road  
 San Diego, CA 92130

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
 08/03/17 ]  
 ]  
 ] \_\_\_\_\_ 1/17/19  
 ] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D

Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
AND  
NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. A&A Flooring, Ind., dba A&S Flooring  
 (Name of Contractor)

3. Developers Surety & Indemnity Company  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project  
 CB2017-18 Bid Package #12 Flooring  
 5975 Village Center Loop Road  
 San Diego, CA 92130

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
 12/15/17 ]  
 ]  
 ] \_\_\_\_\_ 1/17/19  
 ] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019 ; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D

Recordation Requested by and ]  
When Recorded Return to: ]  
San Dieguito Union High School District ]  
Attn: Caroline Roberts ]  
710 Encinitas Blvd. ]  
Encinitas, CA 92024 ]

**ACCEPTANCE OF WORK  
AND  
NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
(Name of School District)

2. Baker Electric, Inc.  
(Name of Contractor)

3. Fidelity & Deposit Company of Maryland  
(Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Pacific Trails Middle School 2<sup>nd</sup> Classroom Building Project  
CB2017-18 Bid Package #12 Flooring  
5975 Village Center Loop Road  
San Diego, CA 92130

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
8/04/17 ]  
] \_\_\_\_\_ 1/17/19  
] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
[ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
Robert A. Haley, Ed.D

Recordation Requested by and ]  
When Recorded Return to: ]  
San Dieguito Union High School District ]  
Attn: Facilities Planning & Construction ]  
710 Encinitas Blvd. ]  
Encinitas, CA 92024 ]

**ACCEPTANCE OF WORK  
AND  
NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
(Name of School District)

2. SWCS, Inc.  
(Name of Contractor)

3. Allied World Insurance Company  
(Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:  
Carmel Valley Middle School Music Classroom Building & Site Improvements Project  
CB2017-10 Bid Package #2 Concrete & Rough Carpentry  
3800 Mykonos Lane  
San Diego, CA 92130

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
6/9/17 ]  
] \_\_\_\_\_ 1/17/19  
] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
[ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
Robert A. Haley, Ed.D

Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
AND  
NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. Sylvester Roofing, Inc.  
 (Name of Contractor)

3. Developers Surety & Indemnity Company  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Oak Crest Middle School Science Classroom Building  
 CB2017-10 Bid Package #4 Roofing  
 675 Balour Drive  
 Encinitas, CA 92024

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ] 6. Acceptance of the work and materials is recommended  
 6/09/17 ]  
 ] \_\_\_\_\_ 1/17/19  
 ] (Signature of Recommending Person) (Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D

Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
 AND  
 NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. Chapman Air Systems, Inc., dba W.R. Robbins Company  
 (Name of Contractor)

3. Hudson Insurance Company  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

Oak Crest Middle School Science Classroom Building  
 CB2017-10 Bid Package #7 Mechanical  
 675 Balour Drive  
 Encinitas, CA 92024

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract	]	6. Acceptance of the work and materials is recommended	
6/09/17	]		1/17/19
	]	(Signature of Recommending Person)	(Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019 ; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [ Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D



Recordation Requested by and ]  
 When Recorded Return to: ]  
 ]  
 San Dieguito Union High School District ]  
 Attn: Caroline Roberts ]  
 710 Encinitas Blvd. ]  
 Encinitas, CA 92024 ]  
 ]

**ACCEPTANCE OF WORK  
 AND  
 NOTICE OF COMPLETION**

1. San Dieguito Union High School District In Fee 710 Encinitas Blvd., Encinitas, CA 92024  
 (Name of School District)

2. Telliard, Inc.  
 (Name of Contractor)

3. Merchants Bonding Company (Mutual)  
 (Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:

CB2018-15R District Office Tenant Improvements Project  
 710 Encinitas Blvd.  
 Encinitas, CA 92024

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract ]	6. Acceptance of the work and materials is recommended
6/08/17 ]	_____ ]
]	(Signature of Recommending Person)
]	_____ ]
]	(Date)

7. Acceptance of Work and Materials

NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 17th day of January, 2019 ; No. \_\_\_\_\_

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District

By \_\_\_\_\_  
 Robert A. Haley, Ed.D

[Code of Civil Procedure Section 1192.1]  
 [Government Code Section 27361.6 ]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.  
 Executed on January 17, 2019, of San Diego, California

\_\_\_\_\_  
 Robert A. Haley, Ed.D

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 21, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** John Addleman, Exec. Director of Planning Services  
Tina M. Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** **ADOPTION OF RESOLUTION / LEASE-  
LEASEBACK AGREEMENT / SUNSET HIGH  
SCHOOL CAMPUS RECONSTRUCTION  
PROJECT**

-----

### EXECUTIVE SUMMARY

District staff researched the methods and guidelines adopted by other K-12 California School Districts for award of construction projects under the Lease/Leaseback delivery method in response to statutory changes in the laws that govern the lease of school property. With deliberation to the needs of its own building program, staff worked with district counsel to establish the competitive solicitation procedures by which sealed proposals for Lease/Leaseback construction delivery projects would be sought, the methodology and weighting system by which they would be evaluated, and presented the resulting Best Value Procedures & Guidelines ("Guidelines") to the Board for consideration, after which they were unanimously adopted.

In December 2018, District staff reviewed the Statements of Qualifications/Proposals ("Proposals"), submitted in response to its Request For Qualifications/Proposals CB2019-11 for Preconstruction Services and Lease/Leaseback Services for the Sunset High School Campus Reconstruction ("Project"). All four firms responding were found responsive and responsible. A committee was formed at the direction of the Superintendent to evaluate the Proposals according to the Guidelines. Although not required by the Guidelines, those scores were submitted to an analyst who was not a member of the committee and tabulated to determine eligibility for the interview phase. The Proposals were ranked 1 through 4 and firms representing the top 2 Proposals were invited to interview on December 13, 2018. Final scores were tabulated after the interview process in the same manner and the following rank established:

1. C.W. Driver, LLC
2. Erickson Hall Construction Co.

This process is independently repeated for each project the District seeks to award.

## ITEM 16

The Project is expected to be constructed in two phases with occupancy planned for Fall 2020. C.W. Driver has provided a preliminary Guaranteed Maximum Price (GMP) of \$15,246,670.00 which is based on the construction estimate published by the District in the RFQ/P in order to fairly evaluate all Proposals. After the Division of State Architect (DSA) has approved the plans/drawings, the construction estimate could adjust to accommodate DSA requested modifications.

Notices to Proceed for the Project will be issued by the District in compliance with requirements of the Division of the State Architect ("DSA") and pursuant to Education Code § 17402. No construction shall commence without DSA approved drawings, if applicable to the work. The District will issue a Notice To Proceed for Preconstruction Services, and separate Notices To Proceed for Phase 1 and Phase 2 of the work of construction after DSA has approved the drawings.

In order to establish the final GMP, Erickson Hall will conduct bids under the supervision of the District. After the bid, the final GMP will be presented to the Board at future meeting for approval to amend the agreements.

**Lease/Leaseback Structure:**

Lease/Leaseback projects are constructed pursuant to the provisions set forth in Education Code Section 17406, which provides authority for the Governing Board of any school district, without advertising for bids to lease property currently owned by a school district to any person, firm, or corporation as long as such lease requires the other party to construct (or provide for the construction) of a building or buildings upon the subject property and that title to the subject property and the buildings vest in the school district at the expiration of the lease, provided that such leases and contracts be awarded based upon a competitive solicitation process providing the best value to the District.

The Lease/Leaseback arrangement includes three documents:

- A Site Lease that leases the District's property to the Builder
- A Sublease Agreement that leases the District's property from the Builder back to the District, and
- A Preconstruction/Construction Services Agreement for Lease/Leaseback.

**RECOMMENDATION:**

It is recommended that the Board approve the Proposal Ranking for Preconstruction Services and Lease-Leaseback Services, authorize Tina Douglas or Robert A. Haley to execute all necessary documents, and adopt the following resolution:

1. Resolution approving and authorizing execution of Site Lease, Sublease Agreement, and Pre-Construction/Construction Services Agreement for the Lease/Leaseback Agreement with C.W. Driver, LLC for the Sunset High School Campus Reconstruction Project, to be expended from Building Fund Prop 39 – Fund 21-39.

**FUNDING SOURCE:**

As noted herein.

## RESOLUTION

**APPROVING AND AUTHORIZING EXECUTION OF SITE LEASE, SUBLEASE AGREEMENT AND PRE-CONSTRUCTION/CONSTRUCTION SERVICES AGREEMENT FOR LEASE-LEASEBACK AGREEMENT FOR SUNSET HIGH SCHOOL CAMPUS RECONSTRUCTION PROJECT**

**ON MOTION** of Member \_\_\_\_\_, seconded by Member \_\_\_\_\_, the governing board of the San Dieguito Union High School District (the "District") hereby resolves as follows:

**WHEREAS**, in November, 2012, the Voters approved Proposition AA to finance the work of the District for the next several years (the "Prop AA Bonds"); and

**WHEREAS**, the District desires to undertake lease-leaseback projects ("LLB Projects") in accordance with applicable laws; and

**WHEREAS**, on October 18, 2018, this Board approved a resolution revising the Best Value Procedures and Guidelines in Compliance with Education Code § 17406 to evaluate the qualifications of proposers for the District's LLB Projects (the "Best Value Procedures & Guidelines") adopted December 14, 2017; and

**WHEREAS**, the District has identified priority projects of school facilities which will include the Sunset High School Campus Reconstruction Project (the "Project"), with the work to be substantially completed in August 2020; and

**WHEREAS**, the Project is expected to cost approximately \$15 million, and will be completed in two (2) phases with one hundred percent (100%) of the funding from Prop AA Bonds; and

**WHEREAS**, Education Code § 17406 provides authority for the Governing Board of any school district, without advertising for bids to lease property currently owned by a school district to any person, firm, or corporation as long as such lease requires the other party to construct (or provide for the construction) of a building or buildings upon the subject property and that title to the subject property and the buildings vest in the school district at the expiration of the lease, provided that such leases and contracts be awarded based upon a competitive solicitation process providing the best value to the District; and

**WHEREAS**, this Board has determined it to be in the best interest of the District and the citizens it serves to enter into a Lease-Leaseback agreement for the construction of the Project in order to ensure execution and completion of the Project within the short timelines for construction, to obtain a Guaranteed Maximum Price to ensure the Project will be completed within the District's budget for the Project, optimizing funds available for construction; and

**WHEREAS**, in order to ensure that selection of the contractor for the LLB Projects proposes the best value to the District, the District established a committee (the "Committee") to review the responses submitted by firms desirous of providing services under the lease-leaseback format ("proposers"), which Committee has determined the ranking of proposers based upon the District's Best Value Procedures & Guidelines; and

**WHEREAS**, based upon the District's Best Value Procedures & Guidelines, the Committee determined that C.W. Driver, LLC ("Builder"), ranked first; and

**WHEREAS**, the governing board has determined that Builder's proposal is the best value to the District; and

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**WHEREAS**, Builder is licensed and qualified to perform the work; and

**WHEREAS**, pursuant to an agreement with Builder entitled Pre-Construction/Construction Services Agreement for Lease-Leaseback, the District will award the contract for construction of the Project to Builder and Builder will construct the Project; and

**WHEREAS**, pursuant to a Site Lease by and between the District and the Builder, the District will lease to the Builder the Site in order for Builder to construct the Project; and

**WHEREAS**, the Builder will lease the Project back to the District pursuant to a Sublease Agreement (the "Sublease"), under which the District will be required to make Sublease Payments, as such term is defined in the Sublease, to the Builder for the use and occupancy of the Project;

**WHEREAS**, this Resolution is valid and in conformance with the California Constitution, all applicable laws, including but limited to Education Code § 17400 *et seq.*, Government Code § 1090, Public Contract Code § 20111, and all requirements of all regulatory bodies, agencies or officials having authority over these matters. The contract documents authorized herein contain the information and showings required by Education Code § 17406. The District may seek judicial validation of this Resolution and authorized contracts pursuant to Chapter 9 of Title 10 of Part 2 of the Code of Civil Procedure (commencing with §860) and Chapter 3 of Part 1 of Title 5 of the Government Code §§53510 and 53511 or may allow the Resolution and the authorized contracts to become self-validated and final, binding, valid, and legal pursuant to operation of law if no challenge is properly filed within sixty (60) days of authorization of this Resolution. Notice to Proceed for the Project will be issued by the District in compliance with requirements of the Division of the State Architect ("DSA") and pursuant to Education Code § 17402. No construction shall commence without DSA approved drawings, if applicable to the work.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Trustees of the San Dieguito Union High School District, that the Site Lease, Sublease Agreement, and Pre-Construction/Construction Services Agreement for Lease-Leaseback by and between the District and Builder be approved and that Tina Douglas, or Robert A. Haley is hereby authorized to execute the necessary documents.

**PASSED AND ADOPTED** by the San Dieguito Union High School District Board of Trustees at Encinitas, California, on January 17, 2019, by the following vote:

- Ayes:
- Noes:
- Abstain:
- Absent:

State of California )

County of San Diego )

I, Kristin Gibson, Clerk of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution accepted by said Board at a regular meeting held at its regular place of meeting by the vote above stated, which resolution is on file in the office of the said Board.

\_\_\_\_\_  
Clerk of the Board of Trustees

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 7, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** John Addleman, Exec. Dir. of Planning Services

**SUBMITTED BY:** Tina Douglas, Treasurer

**SUBJECT:** **ADOPTION OF RESOLUTION / REPORT ON  
STATUTORY SCHOOL FEES AND  
FINDINGS 2017-2018**

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### EXECUTIVE SUMMARY

Government Code Section 66006 provides that all school districts shall make available to the public certain information and shall adopt described findings relative to statutory school fees collected, pursuant to Government Code Sections 53080 *et seq.* and 65995 *et seq.*, and Mitigation Payments collectively. The described information and findings relate to Reportable Fees (Fund 25-19) received, expended or to be expended in connection with school facilities to accommodate additional students from new development if funded or partially funded with Reportable Fees. Reportable Fees have not been levied, collected or imposed for general revenue purposes.

The following Annual and Five Year Reports for fiscal year 2017-2018 include the information the District intends to review and adopt in accordance with Government Code Section 66006. These reports were made available to the public on December 14, 2018. No comments were received during the public review period.

### RECOMMENDATION:

It is recommended that the Board adopt the resolution regarding statutory school fees and report for fiscal year 2017-2018, and the findings in compliance with Government Code sections 66006 and 66001, as shown in the attached supplements.

### FUNDING SOURCE:

Not applicable.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT RELATING TO  
INFORMATION MADE AVAILABLE TO THE PUBLIC IN  
THE FORM OF A STATUTORY SCHOOL FEES AND  
MITIGATION PAYMENTS (“REPORTABLE FEES”)  
REPORT FOR FISCAL YEAR 2017-2018  
 (“REPORTABLE FEES REPORT”), AND FINDINGS THEREON, IN  
COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001**

**WHEREAS**, San Dieguito Union High School District (“District”) has received and expended Reportable Fees in connection with school facilities (“School Facilities”) of the District for new development and these funds have been deposited in a capital facilities account as provided by Section 66006 (a) of the Government Code; and

**WHEREAS**, in accordance with Section 66006 (a) of the Government Code, the District has established and maintained a separate capital facilities account and maintained such capital facilities account in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended those Reportable Fees collected for the sole purpose for which they were collected; and

**WHEREAS**, Section 66006 (b)(1) of the Government Code provides that the District shall make available to the public within one hundred eighty (180) days after the last day of each fiscal year the following information in the form of a Reportable Fees Report:

- (A) A brief description of the type of Reportable Fee in the account.
- (B) The amount of the Reportable Fees.
- (C) The beginning and ending balance of the account.
- (D) The amount of the Reportable Fees collected and the interest earned.
- (E) An identification of each public improvement (“Project”) of the District on which Reportable Fees were expended and the amount of the expenditures on each project, including the total percentage of the cost of the Project that was funded with Reportable Fees.

## ITEM 17

- (F) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in paragraph (2) of subdivision (a) of Section 66001, and the Project remains incomplete.
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001; and

**WHEREAS**, Section 66001 (d) of the Government Code provides that for the fifth fiscal year following the first deposit into the account, and every five years thereafter, the District shall make all of the following findings with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- (1) Identification of the purpose to which the Reportable Fees are to be put.
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged.
- (3) Identification of all sources and amounts of funding anticipated to complete financing of the Projects of the District.
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account; and



**WHEREAS**, when findings are required by Section 66001 (d) of the Government Code, they shall be made in connection with the information required by Section 66006 of the Government Code; and

**WHEREAS**, Section 66006 (b)(2) of the Government Code requires the Board of Trustees (“Board”) to review the information made available to the public at a regularly scheduled public meeting and any other relevant information including, but not limited to, that certain Reportable Fees Report prepared for District entitled “SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ANNUAL AND FIVE YEAR REPORTS FOR FISCAL YEAR 2017-2018 IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001” (“REPORTABLE FEES REPORT”) not less than fifteen (15) days after this Reportable Fees Report is made available to the public; and

**WHEREAS**, the District has complied with all of the foregoing provisions.

**NOW, THEREFORE, ON BEHALF OF THE DISTRICT IT IS HEREBY RESOLVED, DETERMINED AND ORDERED AS FOLLOWS:**

**Section 1.** That pursuant to Government Code Sections 66001 (d) and 66006 (b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Reportable Fees related to School Facilities for new development within the District.

**Section 2.** That the Board of the District at a public meeting has reviewed the following information pursuant to Government Code Section 66006 (b)(1) as is required by Government Code Section 66006(b)(2):

- (A) A brief description of the type of Reportable Fee in the account.
- (B) The amount of the Reportable Fee.
- (C) The beginning and ending balance of the account.
- (D) The amount of Reportable Fees collected and the interest earned.

## ITEM 17

- (E) An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees.
- (F) An identification of an approximate date by which the construction of the Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in paragraph (2) of subdivision (a) of Section 66001, and the Project remains incomplete.
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001; and

**Section 3.** That the Board of the District at a public meeting has reviewed the proposed findings as required by Government Code Section 66001 (d):

- (1) Identification of the purpose to which the Reportable Fees are to be put.
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged.
- (3) Identification of all sources and amount of funding anticipated to complete financing of Projects of the District.
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account.

**Section 4.** That the Board of the District hereby determines that all Reportable Fees, collections and expenditures have been received, deposited, invested and expended in compliance with the relevant sections of the Government Code and all other applicable laws.

**Section 5.** That the Board of the District hereby determines that no refunds and allocations of Reportable Fees, as required by Government Code Section 66001, are deemed payable at this time.

**Section 6.** That the Board of the District hereby determines that the District is in compliance with Government Code Section 66000 *et seq.* relative to receipt, deposit, investment, expenditure or refund of Reportable Fees received and expended relative to School Facilities for new development.

**ADOPTED, SIGNED AND APPROVED**, this 17th day of January, 2019.

BOARD OF TRUSTEES OF THE  
SAN DIEGUITO UNION HIGH  
SCHOOL DISTRICT

By: \_\_\_\_\_  
President of the Board of Trustees of the  
San Dieguito Union High School District

ATTEST:

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
San Dieguito Union High School District



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STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF SAN DIEGO        )

I, Kristin Gibson, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing is a full, true and correct copy of the Resolution of said Board and that the same has not been amended or repealed.

Date: January 17, 2019

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
San Dieguito Union High School District

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
ANNUAL AND FIVE YEAR REPORTS  
FOR FISCAL YEAR 2017-2018  
IN COMPLIANCE WITH  
GOVERNMENT CODE SECTIONS 66006 AND 66001**

Government Code Sections 66006 and 66001 provide that the San Dieguito Union High School District (“District”) shall make available to the public certain information and adopt described findings relative to statutory school fees (“Statutory School Fees”) collected pursuant to Government Code Sections 53080 *et seq.* and 65995 *et seq.*, Senate Bill 201 fees (“SB 201 Fees”) collected also pursuant to Government Code Section 65970 *et seq.*, and Mitigation Payments collectively (“Reportable Fees”). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities (“School Facilities”) to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include special tax proceeds, letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following Annual and Five-Year Reports include the information and proposed findings the District intends to review and adopt in accordance with Government Code Sections 66006 and 66001.

**1. ANNUAL REPORT**

**INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2017-2018:**

In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2017-2018:

**A. DESCRIPTION OF THE TYPE OF FEES IN THE ACCOUNT OF THE DISTRICT:**

The Reportable Fees of the District for fiscal year 2017-2018 consist of Statutory School Fees.

**B. AMOUNT OF THE REPORTABLE FEES:**

The Statutory School Fee amounts for fiscal year 2017–2018 are set forth in Schedule A which is incorporated herein. These Statutory School Fee amounts were previously adopted on behalf of the District by the Board of Trustees (“Board”) of the District. The Statutory School Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Statutory School Fees do not adequately fund School Facility needs resulting from additional development within the District.

**C. BEGINNING AND ENDING BALANCE OF ACCOUNT :**

	<b>Reportable Fees</b>
<b>Beginning Balance (7/01/17)</b>	\$1,430,141.37
<b>Ending Balance (6/30/18)</b>	\$1,696,304.44

**D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:**

<b>Amount of Reportable Fees Collected</b>	<b>Amount of Interest Earned</b>
\$1,202,838.05	\$19,349.10

**E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH STATUTORY SCHOOL FEES WERE EXPENDED AND THE AMOUNT OF THE**

## ITEM 17

**EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT THAT WAS FUNDED WITH STATUTORY SCHOOL FEES:**

The foregoing information<sup>1</sup> is set forth in Schedule B, which are incorporated herein.

**F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) OF SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:**

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2014-15:

Project	Description
Districtwide	Technology Infrastructure Improvements

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2017-18:

Project	Description
EWMS	Lighting for Multi-Purpose Building Stage
CCA	Parking Lot Gate
DO	Purchasing Tenant Improvement

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2018-19:

Project	Description
CVMS	Chairs for Performing Arts Center
	Backpack Racks for Classrooms (4)
DNO	Interim Wall at Band Room in Multi-Purpose Building
EWMS	Exterior Vacuum Equipment - Site BMP
	Chemical Hoods for Science Prep Rooms
	Renovate 900's for Two General Purpose Classrooms
OCMS	New Bike Rack
PTMS	Site Signage
CCA	Add Power at Robotics Room
	New Picnic Tables with Umbrellas (4)
	New Bike Rack
LCC	New Marquee
	Modernization of Girls Bathroom
SDA	San Dieguito Performing Arts Complex (CTE Loan)
	New Drinking Fountains outside of Mosaic Café (2)
	Audio/Visual Improvements - Mosaic Café
	Power & Data to Math/Science Building Quad
DO	Business and Ed Services Tenant Improvements

<sup>1</sup> The information will also include any Statutory School Fees spent for administrative costs associated with the adoption, collection, and reporting of the Statutory School Fees.

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**G. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED STATUTORY SCHOOL FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT THE ACCOUNT WILL RECEIVE ON THE LOAN:**

Funds to Which Statutory School Fees Are Loaned	Amount	Date Loan To Be Repaid	Rate of Interest
N/A			

**H. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:**

No refunds of Reportable Fees were made in fiscal year 2017-2018, and no refunds are required under applicable law.

**SCHEDULE A.**

Statutory School Fee Rates:	
<b>Residential Development</b>	\$1.44 per square foot of habitable living space should development reside in Rancho Santa Fe Elementary School District. \$1.99 per square foot of habitable living space all other areas.
<b>Commercial/Industrial Development</b>	\$.23 per square foot of covered and enclosed space should development reside in Rancho Santa Fe Elementary School District. \$.32 per square foot of covered and enclosed space all other areas.

**SCHEDULE B.**

2017-18 Improvement	Amount Expended	Percent Funded
Site Improvements	\$ 63,784.00	100%
New Construction/Building Improvements	\$ 712,423.03	100%
Consultants/Studies/Demographics	\$ 54,427.99	100%
Legal/Legal Advertising	\$ 790.80	100%
Furniture & Equipment	\$ 83,303.61	100%
Interim Housing	\$ 13,264.09	100%
Administrative Costs	\$ 28,030.56	100%
<b>Total:</b>	<b>\$ 956,024.08</b>	



## II. FIVE YEAR REPORT

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

### A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the District during fiscal year 2017-2018 was to fund the additional grade 7-12 School Facilities required to serve the grade 7-12 Project Students generated by new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, improvements to existing School Facilities to add additional classrooms, sustainability, and technology, as well as acquiring and installing additional portable classrooms to accommodate Project Students.

### B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students.

### C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS

Exhibit A lists the proposed funding sources for all pending School Facility projects, as presently identified by the District: Exhibit A, Page 1, is a Summary Page of all pending facility projects, District wide; Pages 2 – 16 provide project funding source information by individual District sites.

### D. IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND

Exhibit A lists the approximate dates on which the funding referred to is expected to be available and deposited into the appropriate account or fund for the School Facility Projects presently identified by the District: Exhibit A, Pages 2 – 16, provide fiscal year funding information by individual District sites.

**EXHIBIT A****San Dieguito Union High School District - Site Summary**

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the District has Identified in the District's Reports.

(Please see Individual Site Detail for Identification of the Approximate Dates on Which the Funding Referred to is Expected to be Deposited into the Appropriate Account or Fund.)  
November 21, 2018

School Site	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
Carmel Valley Middle School	\$ 4,591,981.81	\$ -	\$ 2,600,655.50	\$ -	\$ 24,500.00	\$ 1,243,756.19	\$ -	\$ 723,070.12
Diegueno Middle School	\$ 38,602,349.08	\$ -	\$ 902,683.55	\$ -	\$ 10,125.00	\$ 23,678,148.64	\$ -	\$ 14,011,391.89
Earl Warren Middle School	\$ 454,521.74	\$ -	\$ -	\$ -	\$ 296,512.67	\$ 35,000.00	\$ 18,817.50	\$ 104,191.57
Oak Crest Middle School	\$ 26,900,264.86	\$ -	\$ 5,369,958.19	\$ -	\$ 500.00	\$ 20,130,826.20	\$ 698,394.00	\$ 700,586.47
Pacific Trails Middle School	\$ 1,442,830.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 90,330.00	\$ -	\$ 1,350,000.00
Canyon Crest Academy	\$ 8,047,996.70	\$ -	\$ 1,568,189.29	\$ -	\$ 19,875.00	\$ 4,185,663.91	\$ -	\$ 2,274,268.50
La Costa Canyon High School	\$ 42,619,980.97	\$ -	\$ 185,800.00	\$ -	\$ 20,890.00	\$ 18,007,075.59	\$ 19,500.00	\$ 24,386,715.38
San Dieguito High School Academy	\$ 49,664,829.60	\$ -	\$ -	\$ -	\$ 1,006,425.83	\$ 44,975,087.68	\$ -	\$ 3,683,316.09
Sunset Continuation High School	\$ 16,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ 16,700,000.00	\$ -	\$ -
Torrey Pines High School	\$ 78,738,466.17	\$ -	\$ 20,819,792.95	\$ -	\$ -	\$ 43,150,323.15	\$ 2,578,589.88	\$ 12,189,760.19
La Costa Valley Sports Complex	\$ 7,861,721.60	\$ -	\$ -	\$ -	\$ -	\$ 6,438,756.43	\$ -	\$ 1,422,965.17
District Office	\$ 9,065,000.00	\$ -	\$ -	\$ -	\$ 215,000.00	\$ -	\$ -	\$ 8,850,000.00
Transportation Facility	\$ 2,470,019.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,019.51
Maintenance & Operations Facility (Vulcan Ave.)	\$ 876,946.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,946.00	\$ -
District Wide	\$ 16,201,704.69	\$ -	\$ 3,048,970.41	\$ -	\$ 18,955.00	\$ 12,793,455.16	\$ -	\$ 340,324.12
Totals	\$ 304,238,612.73	\$ -	\$ 34,496,049.89	\$ -	\$ 1,615,283.50	\$ 191,428,422.95	\$ 4,192,247.38	\$ 72,506,609.01

**EXHIBIT A****Carmel Valley Middle School - Site Detail**

November 21, 2018

## Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Student Entry	\$ 294,673.83	unknown	unknown	unknown	unknown	\$ 241,338.11	unknown	\$ 53,335.72
(2011) Student Quad Reconfiguration	\$ 613,452.48	unknown	unknown	unknown	unknown	\$ 502,418.08	unknown	\$ 111,034.40
(2016) New Solar Parking Structures	\$ 1,528,931.00		\$ 1,528,931.00					\$ -
(2016) Field Renovation	\$ 1,071,724.50		\$ 1,071,724.50					\$ -
(2018) Audio/Visual Technology Improvements	\$ 500,000.00					\$ 500,000.00		\$ -
(2018) Chairs for Performing Arts Center	\$ 22,500.00				\$ 22,500.00			\$ -
(2018) Backpack Racks for Classrooms (4)	\$ 2,000.00				\$ 2,000.00			\$ -
(2019) Modernize Bldgs 300 and 400	\$ 59,188.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 59,188.00
(2019) Modernize Bldg 600	\$ 78,508.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 78,508.00
(2019) Modernize 700's	\$ 152,123.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 152,123.00
(2019) Modernize Bldgs 800 and 900	\$ 202,624.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 202,624.00
(2019) Modernize Admin Bldg	\$ 66,257.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 66,257.00
Totals	\$ 4,591,981.81	\$ -	\$ 2,600,655.50	\$ -	\$ 24,500.00	\$ 1,243,756.19	\$ -	\$ 723,070.12

## Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Student Entry	\$ 294,673.83	unknown	unknown	unknown	unknown	20/21	unknown	unknown
(2011) Student Quad Reconfiguration	\$ 613,452.48	unknown	unknown	unknown	unknown	20/21	unknown	unknown
(2016) New Solar Parking Structures	\$ 1,528,931.00		16/17					
(2016) Field Renovation	\$ 1,071,724.50		16/17					
(2018) Audio/Visual Technology Improvements	\$ 500,000.00					17/18		
(2018) Chairs for Performing Arts Center	\$ 22,500.00				18/19			
(2018) Backpack Racks for Classrooms (4)	\$ 2,000.00				18/19			
(2019) Modernize Bldgs 300 and 400	\$ 59,188.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize Bldg 600	\$ 78,508.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize 700's	\$ 152,123.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize Bldgs 800 and 900	\$ 202,624.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize Admin Bldg	\$ 66,257.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown

**EXHIBIT A**

**Diegueno Middle School - Site Detail**  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Athletic Multi-Purpose Bldg	\$ 11,147,113.40	unknown	unknown	N/A	unknown	N/A	unknown	\$ 11,147,113.40
(2012) Modernization of Math, History, English and Science Bldgs	\$ 5,038,523.65	unknown	unknown	N/A	unknown	\$ 4,212,812.42	unknown	\$ 825,711.23
(2012) Multipurpose Expansion (Music, Locker Rooms, Food Svc), Administration, and Parking Lot Improvements	\$ 11,836,493.21	unknown	unknown	N/A	unknown	\$ 9,896,733.45	unknown	\$ 1,939,759.76
(2016) Solar	\$ 902,683.55		\$ 902,683.55					\$ -
(2017) Back Entrance Improvements	\$ 80,625.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 80,625.00
(2018) Remodel of B&G Building/Reconstruction of P Bldg	\$ 9,568,602.77					\$ 9,568,602.77		\$ -
(2018) North Perimeter Drainage Improvements/Minor Retaining Wall	\$ 18,182.50	unknown	unknown	N/A	unknown	N/A	unknown	\$ 18,182.50
(2019) Interim Wall at Band Room in Multi-Purpose Bldg	\$ 10,125.00				\$ 10,125.00			\$ -
<b>Totals</b>	<b>\$ 38,602,349.08</b>	<b>\$ -</b>	<b>\$ 902,683.55</b>	<b>\$ -</b>	<b>\$ 10,125.00</b>	<b>\$ 23,678,148.64</b>	<b>\$ -</b>	<b>\$ 14,011,391.89</b>

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Athletic Multi-Purpose Bldg	\$ 11,147,113.40	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) Modernization of Math, History, English and Science Bldgs	\$ 5,038,523.65	unknown	unknown	N/A	unknown	20/21	unknown	unknown
(2012) Multipurpose Expansion (Music, Locker Rooms, Food Svc), Administration, and Parking Lot Improvements	\$ 11,836,493.21	unknown	unknown	N/A	unknown	24/25	unknown	unknown
(2016) Solar	\$ 902,683.55		16/17					
(2017) Back Entrance Improvements	\$ 80,625.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Remodel of B&G Building/Reconstruction of P Bldg	\$ 9,568,602.77					16/17		
(2018) North Perimeter Drainage Improvements/Minor Retaining Wall	\$ 18,182.50	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Interim Wall at Band Room in Multi-Purpose Bldg	\$ 10,125.00				18/19			

**EXHIBIT A**Earl Warren Middle School - Site Detail  
November 21, 2018

## Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Library Lighting Improvements	\$ 17,200.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 17,200.00
(2018) Library Lobby Improvements	\$ 56,610.32	unknown	unknown	unknown	unknown	\$ 35,000.00	unknown	\$ 21,610.32
(2018) Lighting for Multi-Purpose Bldg Stage	\$ 40,330.17				\$ 21,512.67		\$ 18,817.50	\$ -
(2019) Exterior Vacuum Equipment - Site BMP	\$ 85,000.00				\$ 85,000.00			\$ -
(2019) Chemical Hoods for Science Prep Rooms	\$ 75,000.00				\$ 75,000.00			\$ -
(2019) Admin Roof Improvements/Outdoor Use	\$ 57,881.25	unknown	unknown	N/A	unknown	N/A	unknown	\$ 57,881.25
(2019) Renovate 900's for two general purpose classrooms	\$ 115,000.00				\$ 115,000.00			\$ -
(2019) Gardening Beds (4)/Irrigation Improvements	\$ 7,500.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 7,500.00
Totals	\$ 454,521.74	\$ -	\$ -	\$ -	\$ 296,512.67	\$ 35,000.00	\$ 18,817.50	\$ 104,191.57

## Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Library Lighting Improvements	\$ 17,200.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Library Lobby Improvements	\$ 56,610.32	unknown	unknown	unknown	unknown	14/15	unknown	unknown
(2018) Lighting for Multi-Purpose Bldg Stage	\$ 40,330.17				17/18		17/18	
(2019) Exterior Vacuum Equipment - Site BMP	\$ 85,000.00				18/19			
(2019) Chemical Hoods for Science Prep Rooms	\$ 75,000.00				18/19			
(2019) Admin Roof Improvements/Outdoor Use	\$ 57,881.25	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Renovate 900's for two general purpose classrooms	\$ 115,000.00				18/19			
(2019) Gardening Beds (4)/Irrigation Improvements	\$ 7,500.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

**EXHIBIT A**

**Oak Crest Middle School - Site Detail**

November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Multi-Purpose Bldg	\$ 3,827,663.55	unknown	unknown	N/A	unknown	\$ 3,134,869.58	unknown	\$ 692,793.97
(2016) Solar	\$ 719,920.39		\$ 719,920.39					\$ -
(2017) Science Classroom Quad and Interim Housing	\$ 13,001,223.25		\$ 427,703.18			\$ 12,573,520.07		\$ -
(2017) Admin Bldg Reconstruction and Replacement of F Bldgs	\$ 3,174,231.00					\$ 2,475,837.00	\$ 698,394.00	\$ -
(2018) Balance of Campus Modernization/Bldgs C-G, I, K, M, N, Locker Rooms and Crest Hall	\$ 6,168,934.17		\$ 4,222,334.62			\$ 1,946,599.55		\$ -
(2018) New Benches in Front Quad (4)	\$ 7,792.50	N/A	unknown	N/A	unknown	N/A	unknown	\$ 7,792.50
(2019) New Bike Rack (1)	\$ 500.00				\$ 500.00			\$ -
<b>Totals</b>	<b>\$ 26,900,264.86</b>	<b>\$ -</b>	<b>\$ 5,369,958.19</b>	<b>\$ -</b>	<b>\$ 500.00</b>	<b>\$ 20,130,826.20</b>	<b>\$ 698,394.00</b>	<b>\$ 700,586.47</b>

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Multi-Purpose Bldg	\$ 3,827,663.55	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2016) Solar	\$ 719,920.39		16/17					
(2017) Science Classroom Quad and Interim Housing	\$ 13,001,223.25		16/17			16/17		
(2017) Admin Bldg Reconstruction and Replacement of F Bldgs	\$ 3,174,231.00					17/18	17/18-18/19	
(2018) Balance of Campus Modernization/Bldgs C-G, I, K, M, N, Locker Rooms and Crest Hall	\$ 6,168,934.17		18/19			17/18-20/21		
(2018) New Benches in Front Quad (4)	\$ 7,792.50	N/A	unknown	N/A	unknown	N/A	unknown	unknown
(2019) New Bike Rack (1)	\$ 500.00				18/19			

**EXHIBIT A**

**Pacific Trails Middle School - Site Detail**

November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2016) Field Lights - Shared Use - City of SD	\$ 1,350,000.00	unknown	675000	N/A	unknown	N/A	unknown	\$ 675,000.00
(2018) Marquee at Gym Bldg	\$ 35,000.00					\$ 35,000.00		\$ -
(2018) Stage Lighting at Gym Bldg	\$ 55,330.00					\$ 55,330.00		\$ -
(2019) Site Signage	\$ 2,500.00				\$ 2,500.00			\$ -
<b>Totals</b>	<b>\$ 1,442,830.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>	<b>\$ 90,330.00</b>	<b>\$ -</b>	<b>\$ 1,350,000.00</b>

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2016) Field Lights - Shared Use - City of SD	\$ 1,350,000.00	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2018) Marquee at Gym Bldg	\$ 35,000.00					16/17		
(2018) Stage Lighting at Gym Bldg	\$ 55,330.00					16/17		
(2019) Site Signage	\$ 2,500.00				18/19			

**EXHIBIT A**Canyon Crest Academy - Site Detail  
November 21, 2018

## Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Turn Lane at Entry	\$ 1,052,128.37	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,052,128.37
(2012) New Black Box Theater, and Spin Room	\$ 4,408,054.04	unknown	unknown	N/A	unknown	\$ 3,685,663.91	unknown	\$ 722,390.13
(2016) Stadium Lights/Power at Track/Wi-fi	\$ 1,350,000.00		\$ 1,350,000.00					\$ -
(2017) New Shade Structure	\$ 107,500.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 107,500.00
(2017) Parking Lot Gate	\$ 5,375.00				\$ 5,375.00			\$ -
(2018) AV Technology Improvements	\$ 500,000.00					\$ 500,000.00		\$ -
(2018) Interior Modernization of Learning Commons	\$ 218,189.29		\$ 218,189.29					\$ -
(2019) Add Power at Robotics Room	\$ 10,000.00				\$ 10,000.00			\$ -
(2019) New picnic tables with umbrellas (4)	\$ 4,000.00				\$ 4,000.00			\$ -
(2019) New bike rack	\$ 500.00				\$ 500.00			\$ -
(2019) Modernize A2 - Theater	\$ 124,360.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 124,360.00
(2019) Modernize A3 - Arts Classrooms	\$ 141,184.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 141,184.00
(2019) Modernize Gym	\$ 126,706.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 126,706.00
Totals	\$ 8,047,996.70	\$ -	\$ 1,568,189.29	\$ -	\$ 19,875.00	\$ 4,185,663.91	\$ -	\$ 2,274,268.50

## Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Turn Lane at Entry	\$ 1,052,128.37	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) New Black Box Theater, and Spin Room	\$ 4,408,054.04	unknown	unknown	N/A	unknown	20/21	unknown	unknown
(2016) Stadium Lights/Power at Track/Wi-fi	\$ 1,350,000.00		16/17					
(2017) New Shade Structure	\$ 107,500.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2017) Parking Lot Gate	\$ 5,375.00				17/18			
(2018) AV Technology Improvements	\$ 500,000.00					17/18		
(2018) Interior Modernization of Learning Commons	\$ 218,189.29		18/19					
(2019) Add Power at Robotics Room	\$ 10,000.00				18/19			
(2019) New picnic tables with umbrellas (4)	\$ 4,000.00				18/19			
(2019) New bike rack	\$ 500.00				18/19			
(2019) Modernize A2 - Theater	\$ 124,360.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Modernize A3 - Arts Classrooms	\$ 141,184.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Modernize Gym	\$ 126,706.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown



**EXHIBIT A**

La Costa Canyon High School - Site Detail  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Modernization of 300's, 400's, 500's	\$ 3,816,331.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,816,331.00
(2011) Interim Housing (for Mod.s 300's, 400's, 500's)	\$ 722,832.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 722,832.00
(2011) Modernization of 600's, and 700/701	\$ 1,655,611.64	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,655,611.64
(2011) Modernization of Theater (1100's)	\$ 1,465,995.78	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,465,995.78
(2011) Modernization of 1300's	\$ 424,076.91	unknown	unknown	N/A	unknown	N/A	unknown	\$ 424,076.91
(2011) Modernization of Gym	\$ 3,003,896.44	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,003,896.44
(2011) Modernization of Concession Stands/Replacement of Stadium Bleachers	\$ 465,067.12	unknown	unknown	N/A	unknown	N/A	unknown	\$ 465,067.12
(2011) New Cart Path from Upper Campus to Lower Fields	\$ 185,439.38	unknown	unknown	N/A	unknown	N/A	unknown	\$ 185,439.38
(2011) Convert Existing Food Service and Room 600 to Main Kitchen	\$ 3,765,202.28	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,765,202.28
(2011) New M&O Facility and Restore Art Yard	\$ 1,436,537.03	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,436,537.03
(2011) Modernization of Outdoor Classroom Quads	\$ 2,601,590.81	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,601,590.81
(2011) Front Driveway Entry Improvements	\$ 692,307.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 692,307.00
(2011) Improvements to Baseball Fields	\$ 949,449.60	unknown	unknown	N/A	unknown	N/A	unknown	\$ 949,449.60
(2012) Field House	\$ 7,720,164.21	unknown	unknown	N/A	unknown	\$ 6,454,986.80	unknown	\$ 1,265,177.41
(2012) New Science Bldg, New Classroom Bldg, and Administration Bldg Mod	\$ 10,598,005.59	unknown	unknown	N/A	unknown	\$ 8,861,208.69	unknown	\$ 1,736,796.90
(2012) Balance of 200 and 900 Modulares	\$ 139,761.82	unknown	unknown	N/A	unknown	\$ 116,857.71	unknown	\$ 22,904.11
(2016) Landscaping under Solar Array	\$ 110,800.00		\$ 110,800.00					\$ -
(2017) Theater Lighting Improvements	\$ 64,500.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 64,500.00
(2018) Bldg 200/Culinary Arts	\$ 2,574,022.39					\$ 2,574,022.39		\$ -
(2018) Drainage Study	\$ 75,000.00		\$ 75,000.00					\$ -
(2018) New Marquee	\$ 30,000.00				\$ 10,500.00		\$ 19,500.00	\$ -
(2018) Modernization of Girls Bathroom	\$ 10,390.00	unknown	unknown	N/A	\$ 10,390.00	N/A	unknown	\$ -
(2019) New Storage behind Theater	\$ 81,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 81,000.00
(2019) Water bottle Refill Stations (4)	\$ 32,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 32,000.00
<b>Totals</b>	<b>\$ 42,619,980.97</b>	<b>\$ -</b>	<b>\$ 185,800.00</b>	<b>\$ -</b>	<b>\$ 20,890.00</b>	<b>\$ 18,007,075.59</b>	<b>\$ 19,500.00</b>	<b>\$ 24,386,715.38</b>

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Modernization of 300's, 400's, 500's	\$ 3,816,331.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Interim Housing (for Mod.s 300's, 400's, 500's)	\$ 722,832.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of 600's, and 700/701	\$ 1,655,611.64	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Theater (1100's)	\$ 1,465,995.78	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of 1300's	\$ 424,076.91	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Gym	\$ 3,003,896.44	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Concession Stands/Replacement of Stadium Bleachers	\$ 465,067.12	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New Cart Path from Upper Campus to Lower Fields	\$ 185,439.38	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Convert Existing Food Service and Room 600 to Main Kitchen	\$ 3,765,202.28	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New M&O Facility and Restore Art Yard	\$ 1,436,537.03	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Outdoor Classroom Quads	\$ 2,601,590.81	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Front Driveway Entry Improvements	\$ 692,307.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Improvements to Baseball Fields	\$ 949,449.60	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) Field House	\$ 7,720,164.21	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2012) New Science Bldg, New Classroom Bldg, and Administration Bldg Mod	\$ 10,598,005.59	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2012) Balance of 200 and 900 Modulares	\$ 139,761.82	unknown	unknown	N/A	unknown	20/21	unknown	unknown
(2016) Landscaping under Solar Array	\$ 110,800.00		16/17					
(2017) Theater Lighting Improvements	\$ 64,500.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Bldg 200/Culinary Arts	\$ 2,574,022.39					17/18		
(2018) Drainage Study	\$ 75,000.00		18/19					
(2018) New Marquee	\$ 30,000.00				18/19		17/18	
(2018) Modernization of Girls Bathroom	\$ 10,390.00				18/19			
(2019) New Storage behind Theater	\$ 81,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Water bottle Refill Stations (4)	\$ 32,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

**EXHIBIT A**San Dieguito High School Academy - Site Detail  
November 21, 2018

## Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2010) San Dieguito Performing Arts Complex (CTE Loan)	\$ 981,128.83				\$ 981,128.83			\$ -
(2012) Modernize Industrial Arts, A&B Bldgs, 10's, 40-44, 70-74	\$ 7,503,064.85	unknown	unknown	N/A	unknown	\$ 6,145,016.26	unknown	\$ 1,358,048.59
(2012) Modernize Industrial Arts, A&B Bldgs, 10's, 40-44, 70-74, Mosaic Café, Fields, Reconstruct Gym, Locker Rooms, and Weight Room	\$ 11,736,566.31	unknown	unknown	N/A	unknown	\$ 9,612,257.42	unknown	\$ 2,124,308.89
(2017) Restroom Remodel	\$ 75,250.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 75,250.00
(2018) Arts and Humanities Bldg	\$ 29,217,814.00					\$ 29,217,814.00		\$ -
(2018) Minor Modernization of PAC Scene Room/Floor and Sink	\$ 35,939.01	unknown	unknown	N/A	unknown	N/A	unknown	\$ 35,939.01
(2018) New Drinking Fountains outside of Mosaic Café (2)	\$ 8,312.00				\$ 8,312.00			\$ -
(2018) Minor Modernization of Weight Room/Floor	\$ 89,769.60	unknown	unknown	N/A	unknown	N/A	unknown	\$ 89,769.60
(2019) Audio/Visual Improvements - Mosaic Café	\$ 10,000.00				\$ 10,000.00			\$ -
(2019) Power & Data to Math/Sci Bldg. Quad	\$ 6,985.00				\$ 6,985.00			\$ -
<b>Totals</b>	<b>\$ 49,664,829.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,006,425.83</b>	<b>\$ 44,975,087.68</b>	<b>\$ -</b>	<b>\$ 3,683,316.09</b>

## Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2010) San Dieguito Performing Arts Complex (CTE Loan)	\$ 981,128.83				18/19-20/21			
(2012) Modernize Industrial Arts, A&B Bldgs, 10's, 40-44, 70-74	\$ 7,503,064.85	unknown	unknown	N/A	unknown	17/18-20/21	unknown	unknown
(2012) Modernize Industrial Arts, A&B Bldgs, 10's, 40-44, 70-74, Mosaic Café, Fields, Reconstruct Gym, Locker Rooms, and Weight Room	\$ 11,736,566.31	unknown	unknown	N/A	unknown	17/18-24/25	unknown	unknown
(2017) Restroom Remodel	\$ 75,250.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Arts and Humanities Bldg	\$ 29,217,814.00					16/17		
(2018) Minor Modernization of PAC Scene Room/Floor and Sink	\$ 35,939.01	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) New Drinking Fountains outside of Mosaic Café (2)	\$ 8,312.00				18/19			
(2018) Minor Modernization of Weight Room/Floor	\$ 89,769.60	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Audio/Visual Improvements - Mosaic Café	\$ 10,000.00				18/19			
(2019) Power & Data to Math/Sci Bldg. Quad	\$ 6,985.00				18/19			

**EXHIBIT A**

**Sunset Continuation High School - Site Detail**  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Sunset Continuation High School Reconstruction	\$ 16,700,000.00					\$ 16,700,000.00		\$ -
Totals	\$ 16,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ 16,700,000.00	\$ -	\$ -

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Sunset Continuation High School Reconstruction	\$ 16,700,000.00					17/18		

**EXHIBIT A**

Torrey Pines High School - Site Detail  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Renovate Driveway Entry and Circulation at Del Mar Heights	\$ 1,038,460.50	unknown	unknown	unknown	unknown	N/A	unknown	\$ 1,038,460.50
(2011) New Tech Pavillion	\$ 1,722,525.75	unknown	unknown	unknown	unknown	N/A	unknown	\$ 1,722,525.75
(2011) Expansion of Existing Gym	\$ 1,356,592.05	unknown	unknown	unknown	unknown	N/A	unknown	\$ 1,356,592.05
(2011) New Campus Green Area	\$ 1,052,431.91	unknown	unknown	unknown	unknown	N/A	unknown	\$ 1,052,431.91
(2011) New M&O Building	\$ 733,174.31	unknown	unknown	unknown	unknown	N/A	unknown	\$ 733,174.31
(2012) Balance of IV Bldg Modernization	\$ 10,446,732.18	unknown	unknown	unknown	unknown	\$ 8,734,725.90	unknown	\$ 1,712,006.28
(2012) Gym, Field House and Administration Bldg Remodels	\$ 17,238,078.52	unknown	unknown	unknown	unknown	\$ 14,413,109.13	unknown	\$ 2,824,969.39
(2018) New Performing Arts Complex/Culinary Arts Classroom/ Portion of Parking Lot	\$ 27,822,418.43		\$ 5,241,340.43			\$ 20,002,488.12	\$ 2,578,589.88	\$ -
(2018) New Digital Arts Classrooms (2)	\$ 1,854,667.67		\$ 1,854,667.67					\$ -
(2018) Modernization of IV Bldg - Warehouse, General Purpose Classrooms (1-2), Culinary Arts (alt.), Maker Space Classroom	\$ 7,416,360.66		\$ 7,416,360.66					\$ -
(2018) Athletic Field Improvements incl. Stadium, Boys and Girls Baseball and Softball, and General Playfield Improvements	\$ 6,307,424.19		\$ 6,307,424.19					\$ -
(2019) Team Rooms (3)	\$ 1,749,600.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 1,749,600.00
<b>Totals</b>	<b>\$ 78,738,466.17</b>	<b>\$ -</b>	<b>\$ 20,819,792.95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,150,323.15</b>	<b>\$ 2,578,589.88</b>	<b>\$ 12,189,760.19</b>

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Renovate Driveway Entry and Circulation at Del Mar Heights	\$ 1,038,460.50	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2011) New Tech Pavillion	\$ 1,722,525.75	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2011) Expansion of Existing Gym	\$ 1,356,592.05	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2011) New Campus Green Area	\$ 1,052,431.91	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2011) New M&O Building	\$ 733,174.31	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2012) Balance of IV Bldg Modernization	\$ 10,446,732.18	unknown	unknown	unknown	unknown	24/25	unknown	unknown
(2012) Gym, Field House and Administration Bldg Remodels	\$ 17,238,078.52	unknown	unknown	unknown	unknown	34/35	unknown	unknown
(2018) New Performing Arts Complex/Culinary Arts Classroom/ Portion of Parking Lot	\$ 27,822,418.43		16/17			16/17	17/18	
(2018) New Digital Arts Classrooms (2)	\$ 1,854,667.67		18/19					
(2018) Modernization of IV Bldg - Warehouse, General Purpose Classrooms (1-2), Culinary Arts (alt.), Maker Space Classroom	\$ 7,416,360.66		18/19					
(2018) Athletic Field Improvements incl. Stadium, Boys and Girls Baseball and Softball, and General Playfield Improvements	\$ 6,307,424.19		18/19					
(2019) Team Rooms (3)	\$ 1,749,600.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown

**EXHIBIT A**

La Costa Valley Sports Complex - Site Detail  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Multi-Purpose Bldg	\$ 7,861,721.60	unknown	unknown	N/A	unknown	\$ 6,438,756.43	unknown	\$ 1,422,965.17
Totals	\$ 7,861,721.60	\$ -	\$ -	\$ -	\$ -	\$ 6,438,756.43	\$ -	\$ 1,422,965.17

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Multi-Purpose Bldg	\$ 7,861,721.60	unknown	unknown	N/A	unknown	34/35	unknown	unknown

**EXHIBIT A**

District Office - Site Detail  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2018) Purchasing Tenant Improvement	\$ 130,000.00				\$ 130,000.00			\$ -
(2019) Business and Ed Services Tenant Improvements	\$ 85,000.00				\$ 85,000.00			\$ -
(2019) Remodel District Office	\$ 2,655,000.00	unknown	N/A	N/A	unknown	N/A	unknown	\$ 2,655,000.00
(2019) New District Office	\$ 6,195,000.00	unknown	N/A	N/A	unknown	N/A	unknown	\$ 6,195,000.00
Totals	\$ 9,065,000.00	\$ -	\$ -	\$ -	\$ 215,000.00	\$ -	\$ -	\$ 8,850,000.00

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2018) Purchasing Tenant Improvement	\$ 130,000.00				17/18			
(2019) Business and Ed Services Tenant Improvements	\$ 75,000.00				18/19			
(2019) Remodel District Office	\$ 2,655,000.00	unknown	N/A	N/A	unknown	N/A	unknown	unknown
(2019) New District Office	\$ 6,195,000.00	unknown	N/A	N/A	unknown	N/A	unknown	unknown

**EXHIBIT A**

Transportation Facility - Site Detail  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2012) Construction and Reconfigure Transportation Center	\$ 2,470,019.51	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,470,019.51
Totals	\$ 2,470,019.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,019.51

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2012) Construction and Reconfigure Transportation Center	\$ 2,470,019.51	unknown	unknown	N/A	unknown	N/A	unknown	unknown

**EXHIBIT A**

**Maintenance and Operations Facility (Vulcan Ave.) - Site Detail**  
November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Vulcan Property Tenant Improvements	\$ 876,946.00						\$ 876,946.00	\$ -
Totals	\$ 876,946.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,946.00	\$ -

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Vulcan Property Tenant Improvements	\$ 876,946.00						17/18	



**EXHIBIT A**

**District Wide Projects Detail**

November 21, 2018

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
2011 Technology Infrastructure Improvements	\$ 1,880,252.28	unknown	unknown	unknown	unknown	\$ 1,539,928.16	unknown	\$ 340,324.12
(2015-2017) Technology Infrastructure Improvements	\$ 11,272,482.00				\$ 18,955.00	\$ 11,253,527.00		\$ -
2016 Site Perimeter Security	\$ 3,048,970.41		\$ 3,048,970.41					\$ -
<b>Totals</b>	<b>\$ 16,201,704.69</b>	<b>\$ -</b>	<b>\$ 3,048,970.41</b>	<b>\$ -</b>	<b>\$ 18,955.00</b>	<b>\$ 12,793,455.16</b>	<b>\$ -</b>	<b>\$ 340,324.12</b>

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
2011 Technology Infrastructure Improvements	\$ 1,880,252.28	unknown	unknown	unknown	unknown	17/18-20/21	unknown	unknown
(2015-2017) Technology Infrastructure Improvements	\$ 11,272,482.00				14/15	15/16		
2016 Site Perimeter Security	\$ 3,048,970.41		16/17					

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 7, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Dawn Campbell, Director of Fiscal Services  
Tina Douglas, Associate Superintendent,  
Business Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** ACCEPTANCE OF THE 2017-18 ANNUAL  
AUDIT REPORT

---

### EXECUTIVE SUMMARY

The District entered into an agreement for the annual audit of all funds with Wilkinson, Hadley, King, & Co. LLP – Certified Public Accountants. The audit has been completed in accordance with state law. Wilkinson, Hadley, King, & Co. LLP now present the audit report for your review and acceptance. Copies have been forwarded to the County Superintendent and the California Department of Education within the time frame required by law.

Findings and recommendations are noted on pages 97 through 99 of the audit report; however, the report does not contain any negative findings or identify any material weaknesses in the District's internal controls.

Wilkinson, Hadley, King & Co. LLP will conduct the audit of Proposition AA funds in January according to Proposition 39 requirements. The results of that audit will be presented to the Board of Trustees and the Independent Citizens Oversight Committee.

### RECOMMENDATION:

It is recommended that the Board accept the 2017-18 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King, & Co. LLP, as shown in the attached supplement.

### FUNDING SOURCE:

Not applicable.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
COUNTY OF SAN DIEGO  
ENCINITAS, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2018**

ITEM 18

Introductory Section

San Dieguito Union High School District  
Audit Report  
For The Year Ended June 30, 2018

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San Dieguito Union High School District  
Audit Report  
For The Year Ended June 30, 2018

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ITEM 18

Financial Section

P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA



Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

### **Independent Auditor's Report**

To the Board of Trustees  
San Dieguito Union High School District  
Encinitas, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Dieguito Union High School District ("the District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## ITEM 18

**Emphasis of Matter***Change in Accounting Principle*

As described in Note A to the financial statements, in 2018, San Dieguito Union High School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and budgetary comparison information and schedule of the District's proportionate share of the net pension liability and schedule of District pension contributions, and schedule of changes in the District's total OPEB liability and related ratios identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Dieguito Union High School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements.

The combining financial statements and other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

ITEM 18

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2018 on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Dieguito Union High School District's internal control over financial reporting and compliance.

*Wilkinson Hadley King + Co LLP*

El Cajon, California  
December 12, 2018

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended June 30, 2018  
(Unaudited)**

This section of San Dieguito Union High School District's (District) annual financial report presents management's discussion and analysis of the District's financial performance during the year ending June 30, 2018. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the financial statements and notes to the basic financial statements included in the audit report to enhance their understanding of the District's financial performance.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The statements are organized so the reader can understand the District as a complex financial entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole district, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail.

### **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2018 are as follows:

- Total governmental fund net position is (\$42,642,587), after the total net pension liability of \$159,953,547 and total OPEB liability of \$29,392,965 have been applied.
- The state wide average for the cost of living adjustment was 1.56%

#### **Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the assets, deferred outflows of resources, deferred inflows of resources, and liabilities of the District, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

### Fund financial statements

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

- **Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital projects fund for blended component units, and the building fund, each of which are considered to be major funds. Data from the other nine governmental funds are combined into a single, aggregated presentation. Individual data for each of these non-major funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

- **Proprietary funds.** The District maintains one proprietary fund type, an internal service fund.

*Internal service funds* are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses three internal service funds to account for services provided to all the other funds of the District: Insurance premium reduction fund, other post-employment benefits fund, and deductible insurance loss fund. The internal service funds have been included within *governmental activities* in the government-wide financial statements. The three internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$42.7 million at the close of the most recent fiscal year, after applying the net pension liability of \$157.0 million and total OPEB liability of \$29.3 million.

### 2017-18 NET POSITION

(In Millions of Dollars)

	Governmental Activities		2017-18 % of Total	Total % Change over 16-17
	2016-17	2017-18		
Current and Other Assets	191.1	168.9	29%	-11.6%
Capital Assets	379.6	419.2	71%	10.4%
<b>Total Assets</b>	<b>\$ 570.7</b>	<b>\$ 588.1</b>		3.0%
<b>Deferred Outflows of Resources</b>	<b>22.1</b>	<b>55.0</b>		
Long Term Debt Outstanding	582.9	648.4	97%	11.2%
Other Liabilities	15.6	19.4	3%	24.4%
<b>Total Liabilities</b>	<b>\$ 598.5</b>	<b>\$ 667.8</b>		11.6%
<b>Deferred Inflows of Resources</b>	<b>6.5</b>	<b>18.0</b>		
Net Position:				
Net Investment in Capital Assets	27.8	51.3	-120%	45.8%
Restricted Educational Programs	2.1	2.2	-5%	4.5%
Restricted Other Purposes	13.3	0.9	-2%	-93.2%
Unrestricted	(55.4)	(97.1)	127%	-42.9%
<b>Total Net Position</b>	<b>\$ (12.2)</b>	<b>\$ (42.7)</b>		-71.4%

## ITEM 18

**Governmental activities.** The key elements of the District's net position for the year ended June 30, 2018 are as follows:

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

	<u>Governmental Activities</u>		<u>% of Total</u>	<u>% change</u>
	<u>2016-17</u>	<u>2017-18</u>		
<b><u>Revenues</u></b>				
Program revenues				
Charges for services	2,294,835	2,269,619	1.33%	-1.1%
Operating grants and contributions	19,596,575	16,033,319	9.39%	-18.2%
Capital grants and contributions	195	291	0.00%	49.2%
General revenues				
Property taxes	121,443,272	128,655,381	75.38%	5.9%
Federal and state aid not restricted to specific purposes	10,363,383	7,538,020	4.42%	-27.3%
Interest and investment earnings	1,979,672	2,295,775	1.35%	16.0%
Interagency revenues	175,077	108,950	0.06%	-37.8%
Miscellaneous	5,540,745	13,772,083	8.07%	148.6%
Total revenues	<u>\$ 161,393,754</u>	<u>\$ 170,673,438</u>	<u>100.00%</u>	<u>5.7%</u>
<b><u>Expenditures by Function</u></b>				
Governmental activities				
Instruction	94,415,868	89,085,838	47.76%	-5.6%
Instruction-related services	16,636,233	15,871,918	8.51%	-4.6%
Pupil Services	19,459,220	17,899,151	9.60%	-8.0%
General Administration	7,704,553	9,547,458	5.12%	23.9%
Plant Services	28,141,422	30,310,067	16.25%	7.7%
Ancillary Services	2,966,770	3,088,082	1.66%	4.1%
Enterprise Activities	1,308,122	1,440,062	0.77%	10.1%
Interest on long-term debt	17,367,528	18,329,490	9.83%	5.5%
Other outgo	1,436,990	964,016	0.52%	-32.9%
Depreciation (unallocated)	-	-	-	-
	<u>\$ 189,436,706</u>	<u>\$ 186,536,082</u>	<u>100.00%</u>	<u>-1.5%</u>
Increase (decrease) in net position	<u>\$ (28,042,952)</u>	<u>\$ (15,862,644)</u>		
Net position - beginning (restated due to accounting regulation changes - Note P, Total OPEB Liability)	<u>\$ 15,887,374</u>	<u>\$ (26,779,943)</u>		
Net position - ending	<u>\$ (12,155,578)</u>	<u>\$ (42,642,587)</u>		

- **Operating grants and contributions:** Decrease of \$3.6 Mil (-18.2%) – due to a decrease in the Career Technical Education (CTE) Incentive Grant and the Proposition 39 Clean Energy Jobs Act funds.
- **Property Tax:** Increase of \$7.2 Mil (+5.9%) – due to an increase in property taxes as well as the collection of taxes for debt service on the 2012 voter-approved General Obligation Bond.
- **Federal and State Aid:** Decrease of \$2.8 Mil (-27.3%) – due to a decrease in one-time mandated cost reimbursement funds.
- **Interest and Investment Earnings:** Increase of \$316K (+16.0%) from interest earned in the Capital Project Funds.

## ITEM 18

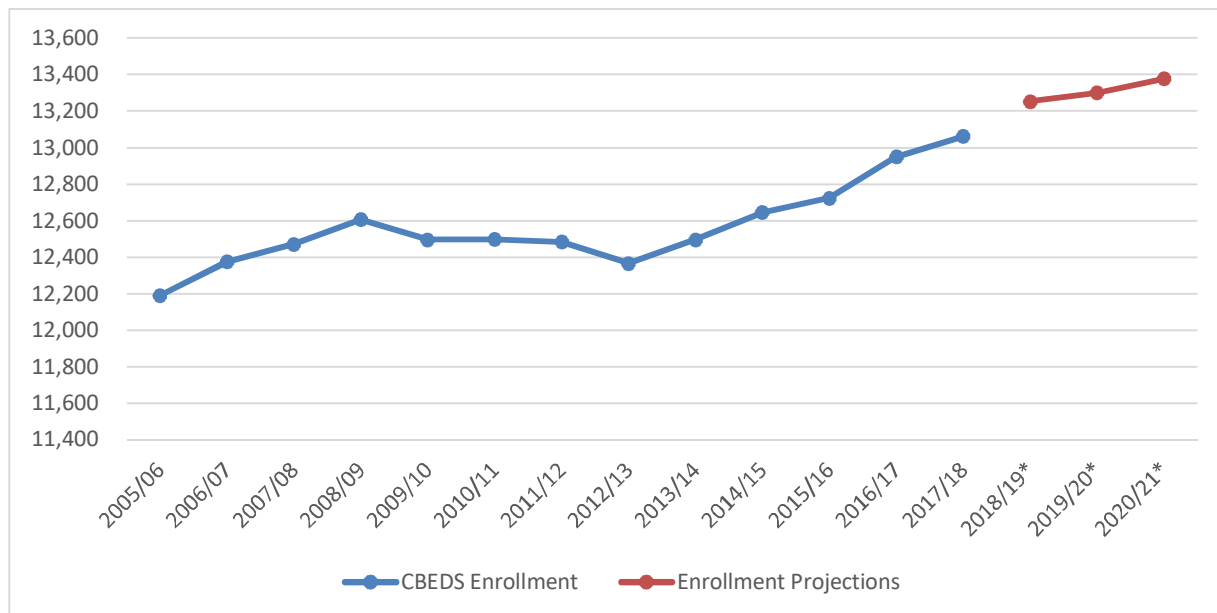
- The District was classified as a “Basic Aid” district, until 2014/15. This means the local property taxes collected exceeded the funded Local Control Funding Formula (LCFF) entitlement provided by the state. The District became a Basic Aid district in 2008/09 following state funding cuts to the revenue limit. In 2014/15, the district switched to an LCFF funded district, when the LCFF entitlement exceeded the property tax collected in the district.
- The District remains funded through the Local Control Funding Formula (LCFF) for the 2018/19 year. LCFF entitlements are based primarily on average daily attendance (ADA) and other appropriations. If a student is in attendance a full 180 days, the state awards the District one ADA. The state guarantees that if local taxes do not provide money equal to the funded LCFF it will make up the difference with state funding.

### Enrollment, Enrollment Projections, and ADA

School Year	CBEDS Enrollment	Enrollment Projections	P2 ADA
2005/06	12,190		11,731
2006/07	12,375		11,950
2007/08	12,471		12,027
2008/09	12,606		11,882
2009/10	12,496		12,150
2010/11	12,499		11,989
2011/12	12,485		12,019
2012/13	12,366		11,832
2013/14	12,497		12,034
2014/15	12,645		12,119
2015/16	12,724		12,210
2016/17	12,951		12,400
2017/18	13,063		
2018/19*		13,254	
2019/20*		13,301	
2020/21*		13,378	

\*Estimated

### Enrollment Trends 10 Year History / 3 Year Projection



### Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. As the District completed the year, its governmental funds reported a combined fund balance of \$155.5 million; a decrease of \$25 million over the previous year. The general fund had a fund balance decrease of approximately \$3.13 million due to the budgeted spending of reserves to cover additional salaries and benefit expenses. Some of the increases in salaries and benefits were offset by other budget savings. In addition, the following expenditures should be noted:

- General fund salaries totaled \$89.0 million while the associated employee benefits of retirement, social security, Medicare, insurance (medical, dental, life, and accident), workers' compensation, and unemployment added \$29.5 million to arrive at 85% of total general fund expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into non-spendable, restricted, designated, assigned and unassigned portions. Non-spendable amounts represent items such as inventory and revolving cash. Restricted fund balances are those associated with restricted funding sources. Designated and assigned portions of the District's fund balances indicate the amounts that are not available for appropriation, but are reserved for District determined purposes. Fund balances of debt service, capital projects, and other governmental funds are restricted by state law to be spent for the purpose of the fund and are not available for spending at the District's discretion. The \$22.2 million fund balance of the general fund is primarily designated for the following purposes:



## ITEM 18

*Reserve for economic uncertainty.* As required by state law, the District has established an unassigned reserve within the unrestricted general fund. This reserve is required to be at least 3% of general fund expenditures set aside for contingencies or possible reductions in state funding and is not to be used in the negotiation or settlement of contract salaries.

In addition, the District's Board of Trustees requires a minimum reserve of 4.5%, as well as a Basic Aid Reserve. As of June 2018, the \$13.2 million held in reserve meets the combined 7.5% requirement. The maintenance of a sufficient reserve is a key credit consideration in garnering excellent short-term and long-term bond ratings.

*Non-Spendable reserve for revolving cash fund.* The District maintains a \$30,000 revolving cash fund for expediting emergency and small purchase reimbursement to employees. In addition, the District maintains a Purchasing Card fund to provide a timely alternative for needed purchases. The cash fund to cover the card purchases is \$145,000; increasing the total reserve for revolving funds to \$175,000.

*Non-Spendable reserve for stores inventories.* Two departments, purchasing and nutrition services maintain perpetual inventories to expedite and reduce cost through volume purchasing. The total valuation as of June 30, 2018 was \$66,705.

### **General Fund Budgetary Highlights**

During the year, the Board revised the District's budget. Budget amendments were to reflect changes in programs and related funding. The most significant differences may be summarized as follows:

- The difference between the original budget and the actual expenditures was an increase of \$6.4 million or 4.6% in total general fund expenditures. This increase was in several categories, but most of the increase was in instructional materials and supplies.
- During the year, actual revenue received exceeded original budgetary estimates by \$813K, or 0.6%, to account for carryover balances, increases in one-time state revenues and local donations.
- Variances primarily result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the original budget amounts.

### **Capital Asset and Debt Administration**

**Capital Assets:** The State School Facilities Fund (Fund 35-00) is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.

## ITEM 18

The Capital Facilities Fund 25-18 consists of school facilities impact fees that assure school facilities and services will be available to meet the needs of residents of new developments. Capital Facilities Fund 25-19 contains fees imposed and collected on new residential and commercial/industrial development within the District to fund additional school facilities required to serve additional grade 7-12 students generated by the new development. The fees are used for construction and/or acquisition of additional school facilities, remodeling existing school facilities to add additional classrooms and technology, and acquiring and installing additional portable classrooms to accommodate an increase in student population.

The Building Fund – Proposition 39 (Fund 21-39) was established by the board on February 7, 2013. On November 6, 2012, the voters of the San Dieguito Union High School District community voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities. In April 2013, the district issued the first series of these bonds in the amount of \$157.7 million to fund capital projects. The second series of these bonds were issued in April 2015 in the amount of \$110 million. The third series of these bonds were issued in July 2016 in the amount of \$61.2 million. The fourth series of these bonds were issued in May 2018 in the amount of \$25 million. The District website provides ongoing updates on Proposition AA Bond projects.

The completed capital projects in 2017-2018 included the following: Canyon Crest Academy Building B; and La Costa Canyon Media Center Landscaping. Capital funds were used for many other projects throughout the district, to be completed in 2018-2019 or subsequent years.

Capital assets and accumulated depreciation at June 30, 2017 and 2018 are outlined below:

	June 30, 2017	June 30, 2018	Total Change
Land	\$ 66,592,151	\$ 66,592,151	\$ -
Improvement of Sites	70,628,402	72,392,054	1,763,652
Buildings	328,067,855	330,047,893	1,980,038
Equipment	25,113,887	26,430,605	1,316,718
Work in Progress	20,026,419	72,636,695	52,610,276
Accumulated Depreciation	(130,787,572)	(148,935,067)	(18,147,495)
Total Capital Assets, Net	<u>\$ 379,641,142</u>	<u>\$ 419,164,331</u>	<u>\$ 39,523,189</u>

**Debt Administration:** In August 2006, the District issued through the San Dieguito Public Facilities Authority the 2006 Revenue Refunding Bonds (the “Original Bonds”) to prepay and annul the outstanding 1998 and 2004 Revenue Bonds.

In connection with a conversion of interest on the Original Bonds from an auction rate to a long term rate on May 18, 2008, the Authority completed a remarketing of Series 2006A and 2006B bonds, and a third series of remarketed Original Bonds, 2006C, for the purpose of providing funds, along with other monies available to the Authority, to purchase the outstanding Original Bonds, pursuant to the provisions of the Indenture. The outstanding Original Bonds were required to be tendered in connection with the conversion of interest on the Original Bonds from an auction rate to a long term rate.

The 2006 Bonds have been remarketed in the aggregate principal amount of \$89,130,000, and will mature on August 1, 2041, subject to redemption prior to maturity.

## ITEM 18

Interest on the bonds is payable semiannually each February 1 and August 1, and bear interest rates of 4% -7%.

The 2006 Bonds are insured by a financial guaranty insurance policy by Ambac Assurance Corporation.

The Series 2006A bonds are rated AAA (A underlying) by Standard & Poor's and Aaa (A3 underlying) by Moody's. The Series 2006B subordinate bonds are rated AAA (A- underlying). The Series 2006C super subordinate bonds are non-rated. The San Dieguito Public Facilities Authority assumes all debt service responsibility for the revenue bonds consistent with California law.

The San Dieguito Union High School District is not obligated for any debt repayment in the event of default.

In November 2016, the District issued through the San Dieguito Public Facilities Authority Special Tax Revenue Bonds in the amount of \$23.8 million. The District currently has \$93.6 million in outstanding special tax revenue bonds, as of June 30, 2018.

On November 6, 2012, the voters of the San Dieguito Union High School District community voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities. In April 2013, the district issued the first series of these bonds in the amount of \$157.7 million. The second series of these bonds were issued in April 2015 in the amount of \$110 million. The third series of these bonds were issued in July 2016 in the amount of \$61.2 million. The fourth series of these bonds were issued in May 2018 in the amount of \$25 million. The District currently has \$352.3 million outstanding in general obligation bonds, as of June 30, 2018. Long-term debt of the District as of June 30, 2018 is as follows:

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>Total Change</u>
General Obligation Bonds	\$ 331,331,861	\$ 352,310,414	\$ 20,978,553
Capital Leases	0	866,396	866,396
Special Tax Bonds	96,049,855	93,620,197	(2,429,658)
Lease Revenue Bonds	12,484,041	12,511,370	27,329
State School Building Loan	1,213,500	902,695	(310,805)
Total Long-Term Debt	<u>\$ 441,079,257</u>	<u>\$ 460,211,072</u>	<u>\$ 19,131,815</u>

### Requests for Information

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the San Dieguito Union High School District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Associate Superintendent of Business Services, San Dieguito Union High School District, 710 Encinitas Blvd., Encinitas, CA 92024.

ITEM 18

Basic Financial Statements

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
STATEMENT OF NET POSITION  
JUNE 30, 2018

	Governmental Activities
<b>ASSETS:</b>	
Cash	\$ 164,292,404
Receivables	4,204,552
Stores	66,706
Prepaid Expenses	348,775
Capital Assets:	
Land	66,592,151
Improvements	72,392,054
Buildings	330,047,893
Equipment	26,430,605
Work in Progress	72,636,695
Less Accumulated Depreciation	(148,935,067)
Total Assets	<u>588,076,768</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	55,040,282
<b>LIABILITIES:</b>	
Accounts Payable	17,738,893
Unearned Revenue	1,645,941
Long-Term Liabilities:	
Due Within One Year	8,762,229
Due in More Than One Year	639,626,800
Total Liabilities	<u>667,773,863</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	17,985,774
<b>NET POSITION</b>	
Net Investment in Capital Assets	51,320,696
Restricted for:	
Educational Programs	2,224,076
Other Purposes (expendable)	351,418
Other Purposes (nonexpendable)	590,868
Unrestricted	(97,129,645)
Total Net Position	<u>\$ (42,642,587)</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-2  
ITEM 18

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					Governmental Activities
Instruction	\$ 89,085,838	\$ -	\$ 11,818,164	\$ 291	\$ (77,267,383)
Instruction-Related Services:					
Instructional Supervision and Administration	5,034,034	-	1,176,083	-	(3,857,951)
Instructional Library, Media and Technology	1,057,987	-	3,928	-	(1,054,059)
School Site Administration	9,779,897	-	207,922	-	(9,571,975)
Pupil Services:					
Home-to-School Transportation	5,079,286	-	2,665	-	(5,076,621)
Food Services	2,880,627	2,164,221	504,224	-	(212,182)
All Other Pupil Services	9,939,238	-	1,210,027	-	(8,729,211)
General Administration:					
Centralized Data Processing	1,892,610	-	-	-	(1,892,610)
All Other General Administration	7,654,848	105,398	267,131	-	(7,282,319)
Plant Services	30,310,067	-	623,958	-	(29,686,109)
Ancillary Services	3,088,082	-	22,455	-	(3,065,627)
Enterprise Activities	1,440,062	-	-	-	(1,440,062)
Interest on Long-Term Debt	18,329,490	-	-	-	(18,329,490)
Other Outgo	964,016	-	196,762	-	(767,254)
Total Expenses	\$ 186,536,082	\$ 2,269,619	\$ 16,033,319	\$ 291	\$ (168,232,853)

## General Revenues:

## Taxes and Subventions:

Taxes Levied for General Purposes	105,606,823
Taxes Levied for Debt Service	14,644,313
Taxes Levied for Other Specific Purposes	8,404,245
Federal and State Aid Not Restricted to Specific Programs	7,538,020
Interest and Investment Earnings	2,295,775
Interagency Revenues	108,950
Miscellaneous	13,772,083

## Total General Revenues

\$ 152,370,209

## Change in Net Position

(15,862,644)

## Net Position Beginning-Restated (Note P)

(26,779,943)

## Net Position Ending

\$ (42,642,587)

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2018

## ITEM 18

	General Fund	Building Fund
	<u>                    </u>	<u>                    </u>
<b>ASSETS:</b>		
Cash in County Treasury	\$ 24,704,005	\$ 91,476,147
Cash on Hand and in Banks	2,909	-
Cash in Revolving Fund	175,388	-
Cash with a Fiscal Agent/Trustee	-	10,466
Accounts Receivable	2,688,497	385,054
Due from Other Funds	739,028	-
Stores Inventories	207	-
Prepaid Expenditures	4,570	-
Total Assets	<u>28,314,604</u>	<u>91,871,667</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ 3,824,789	\$ 6,393,055
Due to Other Funds	793,101	2
Unearned Revenue	1,519,893	-
Total Liabilities	<u>6,137,783</u>	<u>6,393,057</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	175,388	-
Stores Inventories	207	-
Prepaid Items	4,570	-
Restricted Fund Balances	2,518,514	-
Committed Fund Balances	-	-
Assigned Fund Balances	6,264,215	85,478,610
Unassigned:		
Reserve for Economic Uncertainty	13,213,927	-
Total Fund Balance	<u>22,176,821</u>	<u>85,478,610</u>
Total Liabilities and Fund Balances	<u>\$ 28,314,604</u>	<u>\$ 91,871,667</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

ITEM 18

Capital Projects Fund For Blended Component Units	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 12,889,860	\$ 129,070,012
6,988,386	104,253	7,095,548
-	-	175,388
27,522,984	-	27,533,450
89,332	1,015,827	4,178,710
-	181,952	920,980
-	66,498	66,705
-	344,205	348,775
<u>34,600,702</u>	<u>14,602,595</u>	<u>169,389,568</u>
\$ 61,656	\$ 437,148	\$ 10,716,648
-	739,631	1,532,734
-	126,049	1,645,942
<u>61,656</u>	<u>1,302,828</u>	<u>13,895,324</u>
-	-	175,388
-	66,498	66,705
-	344,205	348,775
-	56,980	2,575,494
-	3,260	3,260
34,539,046	12,828,824	139,110,695
-	-	13,213,927
<u>34,539,046</u>	<u>13,299,767</u>	<u>155,494,244</u>
<u>\$ 34,600,702</u>	<u>\$ 14,602,595</u>	<u>\$ 169,389,568</u>



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2018

Fund balances, governmental funds \$ 155,494,244

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	568,099,398	
Accumulated depreciation:	(148,935,067)	
Net:		419,164,331

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was: (7,022,230)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	352,310,414	
State school building loans payable	902,695	
Compensated absences payable	1,831,445	
Lease revenue bonds payable	12,511,370	
Total OPEB liability	15,593,699	
Capital leases payable	866,396	
Net pension liability	156,953,547	
Other general long-term debt	93,620,197	
Total:		(634,589,763)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	54,425,299
Deferred inflows of resources relating to pensions	(17,985,774)

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	614,983
Deferred inflows of resources relating to OPEB	-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds are: (12,743,677)

Total net position, governmental activities \$ (42,642,587)

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Building Fund
	<u>                    </u>	<u>                    </u>
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 352,585	\$ -
Education Protection Account Funds	2,506,336	-
Local Sources	105,146,360	-
Federal Revenue	3,794,025	-
Other State Revenue	13,571,420	12,990
Other Local Revenue	9,933,657	9,634,418
Total Revenues	<u>135,304,383</u>	<u>9,647,408</u>
Expenditures:		
Current:		
Instruction	83,261,243	-
Instruction - Related Services	15,162,683	-
Pupil Services	14,404,791	-
Ancillary Services	3,038,242	-
General Administration	7,116,297	-
Plant Services	12,623,156	988,631
Other Outgo	779,233	174,534
Capital Outlay	1,020,356	48,173,927
Debt Service:		
Principal	765,588	-
Interest	822,150	-
Total Expenditures	<u>138,993,739</u>	<u>49,337,092</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,689,356)</u>	<u>(39,689,684)</u>
Other Financing Sources (Uses):		
Transfers In	765,589	-
Transfers Out	(211,039)	(765,589)
Proceeds From Sale of Bonds	-	25,000,000
Other Sources	-	151,528
Total Other Financing Sources (Uses)	<u>554,550</u>	<u>24,385,939</u>
Net Change in Fund Balance	(3,134,806)	(15,303,745)
Fund Balance, July 1	25,311,627	100,782,355
Fund Balance, June 30	<u>\$ 22,176,821</u>	<u>\$ 85,478,610</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

ITEM 18

Capital Projects Fund For Blended Component Units	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 352,585
-	-	2,506,336
-	-	105,146,360
-	525,657	4,319,682
-	94,296	13,678,706
8,421,933	18,762,100	46,752,108
<u>8,421,933</u>	<u>19,382,053</u>	<u>172,755,777</u>
-	-	83,261,243
-	-	15,162,683
-	2,856,413	17,261,204
-	-	3,038,242
-	189,129	7,305,426
632,845	809,680	15,054,312
-	10,250	964,017
6,928,549	1,498,190	57,621,022
-	7,015,805	7,781,393
-	16,976,173	17,798,323
<u>7,561,394</u>	<u>29,355,640</u>	<u>225,247,865</u>
<u>860,539</u>	<u>(9,973,587)</u>	<u>(52,492,088)</u>
-	7,203,930	7,969,519
(7,022,891)	-	(7,999,519)
-	-	25,000,000
765,508	1,559,814	2,476,850
<u>(6,257,383)</u>	<u>8,763,744</u>	<u>27,446,850</u>
(5,396,844)	(1,209,843)	(25,045,238)
39,935,890	14,509,610	180,539,482
<u>\$ 34,539,046</u>	<u>\$ 13,299,767</u>	<u>\$ 155,494,244</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

Total change in fund balances, governmental funds \$ (25,045,238)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	58,596,528	
Depreciation expense:	<u>(18,147,495)</u>	
Net:		40,449,033

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 7,781,393

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount were: (27,476,849)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: (1,094,808)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (151,865)

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (8,197,696)

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (354,349)

Cost write-off for canceled capital projects. If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: (925,844)

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 563,641

ITEM 18

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

(1,410,062)

Change in net position of governmental activities

\$ (15,862,644)

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## STATEMENT OF NET POSITION

## INTERNAL SERVICE FUND

JUNE 30, 2018

	Nonmajor Internal Service Fund	Self-Insurance Fund
<b>ASSETS:</b>		
Current Assets:		
Cash in County Treasury	\$ 418,006	
Accounts Receivable	25,842	
Due from Other Funds	615,038	
Total Current Assets	<u>1,058,886</u>	
Total Assets	<u>1,058,886</u>	
<b>LIABILITIES:</b>		
Current Liabilities:		
Accounts Payable	\$ 13	
Due to Other Funds	3,284	
Total Current Liabilities	<u>3,297</u>	
Noncurrent Liabilities:		
Other Postemployment Benefits	13,799,266	
Total Noncurrent Liabilities	<u>13,799,266</u>	
Total Liabilities	<u>13,802,563</u>	
<b>NET POSITION:</b>		
Unrestricted (Deficit)	(12,743,677)	
Total Net Position	<u>\$ (12,743,677)</u>	

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION - INTERNAL SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2018

	Nonmajor Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 854,217
Total Revenues	<u>854,217</u>
Operating Expenses:	
Services and Other Operating Expenses	<u>2,294,279</u>
Total Expenses	<u>2,294,279</u>
Income (Loss) before Contributions and Transfers	(1,440,062)
Interfund Transfers In	<u>30,000</u>
Change in Net Position	(1,410,062)
Total Net Position - Beginning	(11,333,615)
Total Net Position - Ending	<u>\$ (12,743,677)</u>

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## STATEMENT OF CASH FLOWS

## INTERNAL SERVICE FUND

FOR THE YEAR ENDED JUNE 30, 2018

	Nonmajor Internal Service Fund
	Self-Insurance Fund
<b>Cash Flows from Operating Activities:</b>	
Cash Received from Interfund Services Provided	\$ 1,107,735
Cash Payments to Other Suppliers for Goods and Services	(2,294,266)
Net Cash Provided (Used) by Operating Activities	<u>(1,186,531)</u>
<b>Cash Flows from Investing Activities:</b>	
Interest and Dividends on Investments	19,750
Net Cash Provided (Used) for Investing Activities	<u>19,750</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,166,781)
Cash and Cash Equivalents at Beginning of Year	1,584,787
Cash and Cash Equivalents at End of Year	<u>\$ 418,006</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ (1,410,062)
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	2,599
Decrease (Increase) in Due From Other Funds	(599,115)
Increase (Decrease) in Payables	13
Increase (Decrease) in Due to Other Funds	(791,269)
Increase (Decrease) in Total OPEB Liability	1,631,053
Total Adjustments	<u>243,281</u>
Net Cash Provided (Used) by Operating and Investing Activities	<u>\$ (1,166,781)</u>

The accompanying notes are an integral part of this statement.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2018

	Agency Fund
	Student Body Fund
<b>ASSETS:</b>	
Cash on Hand and in Banks	\$ 1,836,537
Total Assets	<u>1,836,537</u>
<b>LIABILITIES:</b>	
Due to Student Groups	\$ 1,836,537
Total Liabilities	<u>1,836,537</u>
<b>NET POSITION:</b>	
Total Net Position	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

**A. Summary of Significant Accounting Policies**

San Dieguito Union High School District (District) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**1. Reporting Entity**

The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the District. The Board is not included in any other governmental reporting "entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The San Dieguito School Facilities Financing Authority, and the San Dieguito Public Facilities Authority (CFDs) have a financial and operational relationship which meet the reporting entity definition criteria of the Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion of the CFDs as component units of the District. Therefore, the financial activities of the CFDs have been included in the basic financial statements of the District as a blended component unit.

The following are those aspects of the relationship between the District and the CFDs which satisfy Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, criteria:

**Manifestations of Oversight**

- a. The CFDs Boards of Directors were appointed by the District's Board of Education.
- b. The CFDs have no employees. The District's Superintendent, Associate Superintendent Business Services, and other employees of the District function as agents of the CFDs. None of the aforementioned individuals receive additional compensation for work performed in this capacity.
- c. The District exercises significant influence over operations of the CFDs.

**Accounting for Fiscal Matters**

- a. All major financing arrangements, contracts, and other transactions of the CFDs must have consent of the District.

**Scope of Public Service and Financial Presentation**

- a. The CFDs were created for the sole purpose of financially assisting the District.
- b. The CFDs were created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority (CSCDA), pursuant to the California Government Code, commencing with Section 6500. The CFDs were formed to provide financing assistance to the District for construction and acquisition of major capital facilities.
- c. The CFDs financial activity are presented in the financial statements in the Capital Projects Fund for Blended Component Units. Debt issued by the CFDs are included in the government-wide financial statements.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Building Fund. This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

Capital Projects Fund for Blended Component Units. This fund accounts for transactions relating to the capital outlay associated with the bond issuances of the District.

In addition, the District reports the following fund types:

Special Revenue Funds: These funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Capital Projects Funds: These funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Debt Service Funds: These funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

**Internal Service Funds:** These funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

**Agency Funds:** These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.

b. Measurement Focus, Basis of Accounting

**Government-wide, Proprietary, and Fiduciary Fund Financial Statements:** These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**Governmental Fund Financial Statements:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The District has chosen to apply future FASB standards.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

3. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

5. Revenues and Expenses

a. Revenues - Exchange and Non-Exchange

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property tax revenue, interest, certain grants, and other local sources.

Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

b. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

6. Assets, Liabilities, and Equitya. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the San Diego County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with San Diego County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

d. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

e. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

f. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

h. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District.

i. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**7. Deferred Inflows and Deferred Outflows of Resources**

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

**8. GASB 54 Fund Presentation**

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) is merged with the General Fund for purposes of presentation in the audit report.

**9. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2016
Measurement Date (MD)	June 30, 2017
Measurement Period (MP)	July 1, 2016 to June 30, 2017

10. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

11. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

12. Change in Accounting Policies

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2018. Those newly implemented pronouncements are as follows:

GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). This statement replaces the requirements of GASB 45 and GASB 57. This statement establishes standards for recognizing and measuring OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. This statement also identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service for defined benefit OPEB.

The District provides a defined benefit OPEB plan that is not administered through a trust, but meets the criteria specified in GASB 75. As a result, the District has adjusted measurement of OPEB liability, OPEB expense, and related deferred outflows and inflows of resources in compliance with GASB 75. The change in accounting policies resulted in an adjustment to beginning net position in order to accurately reflect current period transactions. Additional note disclosures regarding OPEB liability, OPEB expense, and related deferred inflows and outflows of resources are located in Note N. Additional note disclosures regarding the adjustment to beginning net position resulting from this change in accounting policy are located in Note P.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

GASB 81 - Irrevocable Split-Interest Agreements

The primary objective of this statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This statement requires that a government receiving resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. This statement also requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. In addition, this statement requires that a government recognize revenue when the resources become applicable to the reporting period.

The District does not receive resources pursuant to an irrevocable split-interest agreement, nor does the District have any beneficial interests in irrevocable split interest agreements as of June 30, 2018. The District has adopted the accounting policies in the event that the District obtains a beneficial interest in a future split-interest agreement. There have been no adjustments made to the financial statements or note disclosures as a result of adoption of the accounting policies pursuant to GASB 81.

GASB 85 - Omnibus 2017

The primary objective of this statement is to address practice issues that were identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and OPEB). The statement was issued as a clarifying measure to previously issued statements.

The implementation of this statement resulted in a change in how the District recognizes on-behalf payments for the special funding situation for CalSTRS pension. The results of implementing these accounting policies did not have a material effect on the financial statements and did not affect previous periods.

GASB 86 - Certain Debt Extinguishment Issues

The primary objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources, other than proceeds of refunding debt, are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and financial statements for debt that is defeased in substance.

The District does not have any in-substance defeasance of debt as of June 30, 2018. The District has adopted the accounting policies in the event that the District extinguishes debt through use of a legal extinguishment or through an in-substance defeasance in a future period. There have been no adjustments made to the financial statements or note disclosures as a result of adoption of the accounting policies pursuant to GASB 86.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

## 2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount
Self Insurance Fund	12,743,677

Remarks

Consistent with the requirements in GASB Statement No. 75 the District has recorded the liability for Other Post Employment Benefits; however, the District has elected not to fund the liability at this time as a result of the volatile economy and state budget.

C. Cash and Investments1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$129,488,018 as of June 30, 2018). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$129,488,018. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

2. Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks (\$8,932,085 as of June 30, 2018) and in the revolving fund (\$175,388) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Cash with Fiscal Agent

The District's cash with fiscal agent at June 30, 2018 is shown below.

Account Type	Maturity	Fair Value
U.S. Treasury Bonds	<30 Days	\$ 754,502
Money Market Funds	<30 Days	26,778,948
Total Cash with Fiscal Agent		<u>\$ 27,533,450</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

4. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate Notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

5. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end the District was not exposed to credit risk.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

As of June 30, 2018, the District's bank balances (including revolving cash) of \$9,107,473 was not exposed to custodial credit risk. \$9,027,407 is insured with a federal credit union.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the county pool.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

6. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Accounts Receivable

Accounts receivable at June 30, 2018 consisted of:

	Major Governmental Funds				Total Governmental Funds
	General Fund	Building Fund	Blended Component Unit Fund	Nonmajor Governmental Funds	
Federal Government:					
Title I Part A	\$ 630,507	\$ -	\$ -	\$ -	\$ 630,507
Workability	115,881	-	-	-	115,881
Other Federal Programs	76,963	-	-	22,855	99,818
State Government:					
Mental Health	189,873	-	-	-	189,873
Lottery	506,432	-	-	-	506,432
Other State Programs	123,607	-	-	1,767	125,374
Local Sources:					
Busses Reimbursement	-	-	-	866,396	866,396
Interest	169,122	382,710	-	10,625	562,457
Other Local Revenues	876,112	2,344	89,332	114,184	1,081,972
Totals	\$ 2,688,497	\$ 385,054	\$ 89,332	\$ 1,015,827	\$ 4,178,710
Self Insurance Fund					
Local Sources:					
Interest	\$ 4,301				
Other Local Revenues	21,541				
Totals	\$ 25,842				

All accounts are considered to be collectible. As such, no allowance for doubtful accounts has been established.

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

E. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 66,592,151	\$ -	\$ -	\$ 66,592,151
Work in progress	20,026,419	52,610,276	-	72,636,695
Total capital assets not being depreciated	<u>86,618,570</u>	<u>52,610,276</u>	<u>-</u>	<u>139,228,846</u>
Capital assets being depreciated:				
Buildings	328,067,855	1,980,038	-	330,047,893
Improvements	70,628,402	1,763,652	-	72,392,054
Equipment	25,113,887	1,316,718	-	26,430,605
Total capital assets being depreciated	<u>423,810,144</u>	<u>5,060,408</u>	<u>-</u>	<u>428,870,552</u>
Less accumulated depreciation for:				
Buildings	(89,317,088)	(11,973,621)	-	(101,290,709)
Improvements	(27,114,713)	(4,802,611)	-	(31,917,324)
Equipment	(14,355,771)	(1,371,263)	-	(15,727,034)
Total accumulated depreciation	<u>(130,787,572)</u>	<u>(18,147,495)</u>	<u>-</u>	<u>(148,935,067)</u>
Total capital assets being depreciated, net	<u>293,022,572</u>	<u>(13,087,087)</u>	<u>-</u>	<u>279,935,485</u>
Governmental activities capital assets, net	<u>\$ 379,641,142</u>	<u>\$ 39,523,189</u>	<u>\$ -</u>	<u>\$ 419,164,331</u>

Depreciation was charged to functions as follows:

Instruction	\$ 2,142,067
Instruction-Related Services	1,511
Pupil Services	137,680
Ancillary Services	1,455
General Administration	115,181
Plant Services	15,749,601
	<u>\$ 18,147,495</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2018 consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Self Insurance Fund	\$ 3,284	Clear suspense
General Fund	Cafeteria Fund	149,778	Indirect/Temporary loan
General Fund	Adult Education Fund	1,129	Expense reimburse/loan
General Fund	Capital Facilities Fund	28,032	Administrative fees
Adult Education Fund	General Fund	5	Expense reimbursement
Cafeteria Fund	General Fund	181,947	Cover program costs
Self Insurance Fund	General Fund	611,149	OPEB contribution
General Fund	Pupil Transportation Fund	550,250	Cover commercial warrants
Self Insurance Fund	Capital Facilities Fund	1	OPEB contribution
Self Insurance Fund	Cafeteria Fund	3,888	OPEB contribution
General Fund	Capital Facilities Fund	6,555	OPEB contribution
	Total	<u>\$ 1,536,018</u>	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2018, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Self Insurance Fund	\$ 30,000	Insurance reimbursement
General Fund	Cafeteria Fund	181,039	Contribution
Building Fund	General Fund	765,589	Transfer debt service principal
Component Units Fund (49)	Component Units Fund (52)	7,022,891	Debt service
	Total	<u>\$ 7,999,519</u>	

G. Short-Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as Other Resources. During the year ended June 30, 2018 the District did not enter into any short-term agreements.



## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

H. Accounts Payable

Accounts payable at June 30, 2018 consisted of:

	Major Governmental Funds				
	General Fund	Building Fund	Blended Component Unit Fund	Nonmajor Governmental Funds	Total Governmental Funds
Vendor payables	\$ 1,461,188	\$ 6,383,171	\$ 17,339	\$ 411,942	\$ 8,273,640
Payroll and related benefits	1,162,475	9,450	5,184	15,628	1,192,737
Pension related benefits	480,028	286	39,076	9,552	528,942
LCFF state aid	700,926	-	-	-	700,926
Other payables	20,172	148	57	26	20,403
Totals	<u>\$ 3,824,789</u>	<u>\$ 6,393,055</u>	<u>\$ 61,656</u>	<u>\$ 437,148</u>	<u>\$ 10,716,648</u>
	Self Insurance Fund				
Other payables	<u>\$ 13</u>				

I. Unearned Revenue

Unearned revenue for the year ended June 30, 2018 was as follows:

	General Fund	Cafeteria Fund	Total Governmental Funds
Federal Government:			
Categorical programs	\$ 26,086	\$ -	\$ 26,086
State Government:			
CTE Incentive Grant	1,271,370	-	1,271,370
TUPE Grant	222,437	-	222,437
Local Sources:			
Prepaid cafeteria meals	-	126,049	126,049
Total	<u>\$ 1,519,893</u>	<u>\$ 126,049</u>	<u>\$ 1,645,942</u>

J. Deferred Outflows of Resources

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the net pension liability measurement date are recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75, payments made subsequent to the total OPEB liability measurement date, and other items are recorded as deferred outflows of resources.

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**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

A summary of the deferred outflows of resources as of June 30, 2018 is as follows:

Description	Amortization Term	Balance July 1, 2017	Additions	Current Year Amortization	Balance June 30, 2018
Pension related	Varies	\$ 22,079,913	\$ 55,172,144	\$ 22,826,758	\$ 54,425,299
OPEB related	Varies	969,332	614,983	969,332	614,983
Total Deferred Outflows of Resources		<u>\$ 23,049,245</u>	<u>\$ 55,787,127</u>	<u>\$ 23,796,090</u>	<u>\$ 55,040,282</u>

Future amortization of deferred outflows of resources is as follows:

Year Ending June 30	Pension Related	OPEB Related	Total
2019	\$ 24,485,463	\$ 614,983	\$ 25,100,446
2020	11,368,397	-	11,368,397
2021	10,160,424	-	10,160,424
2022	8,411,015	-	8,411,015
Total	<u>\$ 54,425,299</u>	<u>\$ 614,983</u>	<u>\$ 55,040,282</u>

K. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, payments received subsequent to the net pension liability measurement date are recorded as deferred inflows of resources.

A summary of the deferred inflows of resources as of June 30, 2018 is as follows:

Description	Amortization Term	Balance July 1, 2017	Additions	Current Year Amortization	Balance June 30, 2018
Pension related	Varies	\$ 6,472,588	\$ 17,689,187	\$ 6,176,001	\$ 17,985,774
Total Deferred Inflows of Resources		<u>\$ 6,472,588</u>	<u>\$ 17,689,187</u>	<u>\$ 6,176,001</u>	<u>\$ 17,985,774</u>

Future amortization of deferred inflows of resources is as follows:

Year Ending June 30	Pension Related
2019	\$ 6,176,001
2020	4,733,441
2021	3,538,496
2022	3,537,826
Total	<u>\$ 17,985,774</u>

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

L. Long-Term Obligations1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2018 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
General obligation bonds	\$ 316,250,000	\$ 25,000,000	\$ 4,295,000	\$ 336,955,000	\$ 3,035,000
Unamortized discount	(629,540)	-	(28,615)	(600,925)	(28,615)
Unamortized premium	15,711,401	939,590	694,652	15,956,339	733,802
Capital leases	-	866,396	-	866,396	134,482
Special tax bonds	96,740,000	-	2,460,000	94,280,000	2,795,000
Unamortized premium	448,405	-	15,200	433,205	15,200
Unamortized discount	(1,138,550)	-	(45,542)	(1,093,008)	(45,542)
Lease revenue bonds	12,730,000	-	-	12,730,000	-
Unamortized discount	(245,959)	-	(27,329)	(218,630)	(27,329)
Net pension liability	127,923,651	29,029,896	-	156,953,547	-
Total OPEB liability	28,254,606	1,138,359	-	29,392,965	-
Compensated absences	1,679,580	151,865	-	1,831,445	1,831,445
State school building loan	1,213,500	-	310,805	902,695	318,786
Total governmental activities	\$ 598,937,094	\$ 57,126,106	\$ 7,674,171	\$ 648,389,029	\$ 8,762,229

2. General Obligation Bonds

General obligation bonds at June 30, 2018 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2012 Series A-2 Tax-Exempt	April 2013	1.00-5.00%	8/1/2038	157,680,000
2012 Series B-2 Tax-Exempt	April 2015	3.00-4.50%	8/1/2040	110,030,000
2016 Series C-2 Tax Exempt	July 2016	3.00-4.75%	8/1/2041	61,205,000
2018 Series D-1 Taxable	May 2018	2.59-2.79%	8/1/2020	3,100,000
2018 Series D-2 Tax Exempt	May 2018	3.00-4.00%	8/1/2042	21,900,000
Total GO Bonds				\$ 353,915,000

	Beginning Balance	Increases	Decreases	Ending Balance
2012 Series A-2 Tax-Exempt	\$ 144,220,000	\$ -	\$ -	\$ 144,220,000
2012 Series B-2 Tax-Exempt	110,030,000	-	3,500,000	106,530,000
Unamortized Discount	(629,540)	-	(28,615)	(600,925)
Unamortized Premium	12,859,387	-	575,818	12,283,569
2012 Series C-1 Taxable	795,000	-	795,000	-
2012 Series C-2 Tax Exempt	61,205,000	-	-	61,205,000
Unamortized Premium	2,852,014	-	118,834	2,733,180
2012 Series D-1 Taxable	-	3,100,000	-	3,100,000
2012 Series D-2 Tax Exempt	-	21,900,000	-	21,900,000
Unamortized Premium	-	939,590	-	939,590
Total GO Bonds	\$ 331,331,861	\$ 25,939,590	\$ 4,961,037	\$ 352,310,414

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

In April 2015, the District issued \$7,010,000 taxable, 2012 Election, Series B-1, General Obligation Bonds and \$110,030,000 tax-exempt, 2012 Election, Series B-2, General Obligation Bonds. The issue consisted of \$61,050,000 of current interest bonds with interest rates ranging from .60% to 4.50% with annual maturities from August 2016 through August 2036 and \$55,990,000 in a term bond with an interest rate of 4.00% with an annual maturity date of February 1, 2040. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2016. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

In July 2016, the District issued \$795,000 taxable, 2012 Election, Series C-1, General Obligation Bonds and \$61,205,000 tax-exempt, 2012 Election, Series C-2, General Obligation Bonds. The issue consisted of \$14,000,000 of current interest bonds with interest rates ranging from .80% to 4.75% with annual maturities from August 2017 through August 2036 and \$48,000,000 in a term bond with an interest rate of 3.40% with an annual maturity date of February 1, 2041. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2017. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

In May 2018, the District issued \$3,100,000 taxable, 2012 Election, Series D-1, General Obligation Bonds and \$21,900,000 tax-exempt, 2012 Election, Series D-2, General Obligation Bonds. The issue consisted of \$25,000,000 of current interest bonds with interest rates ranging from 2.59% to 4.00% with annual maturities from August 2019 through August 2042. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2019. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

The annual requirements to amortize the bonds outstanding at June 30, 2018 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 3,035,000	\$ 12,209,725	\$ 15,244,725
2020	3,590,000	13,228,794	16,818,794
2021	3,835,000	12,947,441	16,782,441
2022	4,645,000	12,808,225	17,453,225
2023	2,685,000	12,599,100	15,284,100
2024-2028	29,840,000	59,701,750	89,541,750
2029-2033	60,155,000	50,104,900	110,259,900
2034-2038	99,305,000	34,261,875	133,566,875
2039-2043	129,865,000	11,448,450	141,313,450
Totals	<u>\$ 336,955,000</u>	<u>\$ 219,310,260</u>	<u>\$ 556,265,260</u>

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

3. Special Tax Bonds

Special tax bonds at June 30, 2018 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2008 Special Tax Bonds	05/13/2008	4.00-5.00%	08/01/2041	\$ 89,130,000
2016 Special Tax Bonds	11/07/2016	3.00-5.00%	03/01/2047	23,820,000
Total Special Tax Bonds				<u>\$ 112,950,000</u>

	Beginning Balance	Increases	Decreases	Ending Balance
2008 Special Tax Bonds	\$ 72,920,000	\$ -	\$ 2,305,000	\$ 70,615,000
Unamortized Discount	(1,138,550)	-	(45,542)	(1,093,008)
2016 Special Tax Bonds	23,820,000	-	155,000	23,665,000
Unamortized Premium	448,405	-	15,200	433,205
Total Special Tax Bonds	<u>\$ 96,049,855</u>	<u>\$ -</u>	<u>\$ 2,429,658</u>	<u>\$ 93,620,197</u>

2016 Subordinate Special Tax Revenue Bonds

In November 2016, San Dieguito School Facilities Financing Authority, as a blended component unit formed by the District, issued Series 2016 Subordinate Special Tax Revenue Bonds in the amount of \$23,820,000. The bonds were issued to prepay certain obligations under a prior JPA loan agreement, finance certain school facilities of benefit, purchase a debt service reserve insurance policy, and pay certain costs of issuance associated with the local obligations and the bonds. The issue consisted of a) \$11,215,000 in Serial Bonds with interest rates ranging from 3.00% to 5.00% and fully maturing March 31, 2036, and b) \$12,605,000 in Term Bonds with a stated interest rate of 4.00% due March 1, 2047. Interest on the bonds is payable semi-annually on each March 1 and September 1, commencing September 1, 2017. Net proceeds of \$24,014,845 were deposited into the Capital Project Fund for Blended Component Units after receipt of premium of \$456,005 less cost of issuance of \$261,160.

The annual requirements to amortize the bonds outstanding at June 30, 2018 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 2,795,000	\$ 4,337,195	\$ 7,132,195
2020	2,910,000	4,217,773	7,127,773
2021	3,025,000	4,091,080	7,116,080
2022	3,145,000	3,957,513	7,102,513
2023	3,290,000	3,815,737	7,105,737
2024-2028	18,770,000	16,608,741	35,378,741
2029-2033	23,565,000	11,527,700	35,092,700
2034-2038	21,575,000	5,757,581	27,332,581
2039-2043	10,750,000	2,021,000	12,771,000
2044-2048	4,455,000	439,800	4,894,800
Totals	<u>\$ 94,280,000</u>	<u>\$ 56,774,120</u>	<u>\$ 151,054,120</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

4. Lease Revenue Bonds

Lease revenue bonds at June 30, 2018 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
Lease Revenue Series 2010A	05/10/2010	6.46%	05/01/2027	\$ 13,015,000
	Beginning Balance	Increases	Decreases	Ending Balance
Lease Revenue Series 2010A	\$ 12,730,000	\$ -	\$ -	\$ 12,730,000
Unamortized Discount	(245,959)	-	(27,329)	(218,630)
Total Lease Revenue Bonds	\$ 12,484,041	\$ -	\$ (27,329)	\$ 12,511,370

The annual requirements to amortize the bonds outstanding at June 30, 2018 are as follows:

Year Ending June 30,	Principal	Interest	Total
2019	\$ -	\$ 822,231	\$ 822,231
2020	-	822,231	822,231
2021	-	822,231	822,231
2022	-	822,231	822,231
2023	-	822,231	822,231
2024-2028	12,730,000	3,288,721	16,018,721
Totals	\$ 12,730,000	\$ 7,399,876	\$ 20,129,876

In May 2010, the District entered into a facility lease agreement with the San Dieguito Public Facilities Authority to execute and deliver Lease Revenue Bonds, Series 2010A (Qualified School Construction Bonds - Direct Subsidy) in the amount of \$13,015,000 with an interest rate of 6.46% for various capital projects and public school improvements. Through the facility lease, the District is obligated to make semi-annual base revenue payments to a principal account beginning April 2011 and continuing through April 2027. An annual base rental deposit to the principal account of \$2,005,030 is due in 2011 with remaining base rental deposits of \$1,606,227 due annually thereafter through April 2027. Interest on the lease revenue bonds is to be paid annually from the principal account beginning May 2011 with the remaining principal balance of \$12,730,000 on the bonds due at the maturity date of May 1, 2027. Interest is subsidized by the Internal Revenue Service annually.

5. Bond Premium

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

The following bonds were issued at a premium resulting in an effective interest rate as follows:

	2013 Series A	2015 Series B	2016 Series C
Total Interest Payments on Bond	\$ 113,607,493	\$ 88,265,753	\$ 42,624,776
Less Bond Premium	(8,336,717)	(6,379,386)	(2,852,014)
Net Interest Payments	105,270,776	81,886,367	39,772,762
Par amount of Bonds	\$ 160,000,000	\$ 117,040,000	\$ 62,000,000
Periods	25	25	25
Effective Interest Rate	2.630%	2.790%	2.560%

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

	Special Tax	2018 Series D
Total Interest Payments on Bond	\$ 18,468,936	18,093,285
Less Bond Premium	(456,005)	(939,590)
Net Interest Payments	<u>18,012,931</u>	<u>17,153,695</u>
Par amount of Bonds	\$ 23,820,000	25,000,000
Periods	30	25
Effective Interest Rate	2.520%	2.740%

6. Bond Discount

Bond discount arises when the market rate of interest is lower than the stated interest rate on the debt. Generally Accepted Accounting Principles (GAAP) require that the discount decrease the face value of the debt and then amortize the discount over the life of the debt.

Discounts issued on the debt resulted in an effective interest rate as follows:

	2013 Series A Bonds	2008 Special Tax Bonds
Total Interest Payments on Bond	\$ 113,607,493	\$ 76,647,411
Add Discount	744,000	1,548,428
Net Interest Payments	<u>114,351,493</u>	<u>78,195,839</u>
Par amount of Bonds	\$ 160,000,000	\$ 89,130,000
Periods	25	34
Effective Interest Rate	2.850%	2.580%

7. State School Building Loan

Effective December 10, 2008 the district entered into a loan agreement with the California Office of School Construction for a loan of \$3,000,000 bearing an interest rate of 2.568%. The loan is to be repaid in ten equal annual installments commencing July 1, 2011. The loan was made as a part of the Career Technical Education Facilities Program in accordance with School Facility Program Regulation Section 1859.194. Future payment requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 318,786	\$ 25,196	\$ 343,982
2020	326,973	17,009	343,982
2021	256,936	8,612	265,548
Totals	<u>\$ 902,695</u>	<u>\$ 50,817</u>	<u>\$ 953,512</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

8. Capital Leases

In January 2018, the District entered into a capital master tax-exempt lease-purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. to purchase six school buses. The total amount to be financed is \$866,396 and shall be for a period of six years at a fixed interest rate of 2.82% per year with semi-annual payments of \$78,987 consisting of principal and interest due July 31 and January 31 of each year, with the first payment due July 31, 2018.

The annual requirements to amortize the capital leases outstanding at June 30, 2018 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 134,482	\$ 23,491	\$ 157,973
2020	138,301	19,672	157,973
2021	142,229	15,744	157,973
2022	146,268	11,705	157,973
2023	150,422	7,551	157,973
2024	154,694	3,279	157,973
Totals	<u>\$ 866,396</u>	<u>\$ 81,442</u>	<u>\$ 947,838</u>

9. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2018 amounted to \$1,831,445. This amount is included as part of long-term liabilities in the government-wide financial statements.

10. Net Pension Liability

The District's beginning net pension liability was \$127,923,651 and increased by \$29,029,896 during the year ended June 30, 2018. The ending net pension liability at June 30, 2018 was \$156,953,547. See Note N for additional information regarding the net pension liability.

11. Total OPEB Liability

The District's beginning total OPEB liability was \$28,254,606 and increased during the year ended June 30, 2018 by \$1,138,359. The ending total OPEB liability at June 30, 2018 was \$29,392,965. See Note O for additional information regarding the total OPEB liability.

M. Joint Ventures (Joint Powers Agreements)

The District participates in two joint powers agreements (JPAs) entity, the San Diego County Schools Risk Management (SDCSR) and the Fringe Benefits Consortium (FBC). The relationship between the District and the JPAs is such that the JPAs are not a component unit of the District.

The JPAs arranges for and provides for various types of insurances for its member districts as requested. The JPAs are governed by a board consisting of a representative from each member district. The board controls the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPAs. Combined condensed audited financial information of the District's share of the JPAs for the year ended June 30, 2018 is as follows:



## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

	Workers Compensation Fund	Property & Liability Fund	Miscellaneous Property Fund	Total SDCSR
Total Assets and Deferred Outflows of Resources	\$ 4,170,155	\$ 707,397	\$ 77,940	\$ 4,955,492
Total Liabilities and Deferred Inflows of Resources	2,826,580	513,351	1,677	3,341,608
Total Net Position	<u>\$ 1,343,575</u>	<u>\$ 194,046</u>	<u>\$ 76,263</u>	<u>\$ 1,613,884</u>
Total Cash Receipts	\$ 1,954,011	\$ 558,762	\$ 22,641	\$ 2,535,414
Total Cash Disbursements	1,564,544	316,456	15,298	1,896,298
Net Change in Net Position	<u>\$ 389,467</u>	<u>\$ 242,306</u>	<u>\$ 7,343</u>	<u>\$ 639,116</u>

	Dental Fund	Health & Welfare Fund	Vision Fund	Total FBC
Total Assets and Deferred Outflows of Resources	\$ 291,279	\$ N/A	\$ N/A	\$ 291,279
Total Liabilities and Deferred Inflows of Resources	86,141	N/A	N/A	86,141
Total Net Position	<u>\$ 205,138</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ 205,138</u>
Total Cash Receipts	\$ 320,922	\$ N/A	\$ N/A	\$ 320,922
Total Cash Disbursements	275,323	N/A	N/A	275,323
Net Change in Net Position	<u>\$ 45,599</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ 45,599</u>

N/A- The District does not participate in the Health & Welfare or Vision Fund of the FBC JPA.

N. Pension Plans1. General Information About the Pension Plansa. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2018

The Plans' provisions and benefits in effect at June 30, 2018 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	55-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.4%	1.0-2.4%*
Required Employee Contribution Rates (at June 30, 2018)	10.250%	9.205%
Required Employer Contribution Rates (at June 30, 2018)	14.430%	14.430%
Required State Contribution Rates (at June 30, 2018)	7.429%	7.429%

\*Amounts are limited to 120% of Social Security Wage Base.

\*\*The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.5%	1.1-2.5%*
Required Employee Contribution Rates (at June 30, 2018)	7.000%	6.500%
Required Employer Contribution Rates (at June 30, 2018)	15.531%	15.531%

\*Amounts are limited to 120% of Social Security Wage Base.

c. Contributions

CalSTRS

For the measurement period ended June 30, 2017 (measurement date), Section 22950 of the California Education Code requires members to contribute monthly to the system 9.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 12.58% of creditable compensation for the measurement period ended June 30, 2017 and 14.43% for the fiscal year ended June 30, 2018. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ending June 30, 2017 (measurement date), employees hired prior to January 1, 2013 paid in 7.00%, employees hired on or after January 1, 2013 paid in 6.00%, and the employer contribution rate was 13.888% of covered payroll. For the fiscal year ending June 30, 2018, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 6.50%, and the employer's contribution rate was 15.531%.

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2017 (measurement date) the State contributed 7.429% of salaries creditable to CalSTRS. In accordance with GASB 85 the District recorded these contributions as revenue and expense in the fund financial statements based on contributions made for the measurement period (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted amounts reported in the General Fund Budgetary Comparison Schedule. Contributions reported each fiscal year are based on the District's proportionate share of the States contribution for the measurement period.

Contributions made by the State on behalf of the District for the past three fiscal years are as follows:

Year Ended June 30,	Contribution Rate	Contribution Amount
2016	4.350%	\$ 2,613,726
2017	5.390%	3,687,442
2018	7.429%	5,111,403

The State's pension expense associated with District employees for the past three fiscal years are as follows:

Year Ended June 30,	On Behalf Pension Expense
2016	\$ 4,992,438
2017	8,721,036
2018	3,106,036

d. Contributions Recognized

For the measurement period ended June 30, 2017 (fiscal year June 30, 2018), the contributions recognized for each plan were:

	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 8,607,389	\$ 2,785,419	\$ 11,392,808
Contributions - State On Behalf Payments	5,111,403	-	5,111,403
Total Contributions	<u>\$ 13,718,792</u>	<u>\$ 2,785,419</u>	<u>\$ 16,504,211</u>

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018 the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Proportionate Share of Net Pension Liability - Governmental	\$ 119,674,988	\$ 37,278,559	\$ 156,953,547

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2017. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to measurement date June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2017 and June 30, 2018 were as follows:

	<u>CalSTRS</u>		
	<u>District's Proportionate Share</u>	<u>State's Proportionate Share</u>	<u>Total For District Employees</u>
Proportion June 30, 2017	0.1209%	0.0692%	0.1901%
Proportion June 30, 2018	0.1294%	0.0768%	0.2062%
Change in Proportion	<u>0.0085%</u>	<u>0.0076%</u>	<u>0.0161%</u>
	<u>CalPERS</u>		
	<u>District's Proportionate Share</u>		
Proportion June 30, 2017	0.1525%		
Proportion June 30, 2018	0.1562%		
Change in Proportion	<u>0.0037%</u>		

a. Pension Expense

For the measurement period ended June 30, 2017 (fiscal year June 30, 2018), pension expense was recognized as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Change in Net Pension Liability (Asset)	\$ 21,877,683	\$ 7,152,214	\$ 29,029,897
State On Behalf Pension Expense	3,106,036	-	3,106,036
Employer Contributions to Pension Expense	9,928,410	3,188,655	13,117,065
(Increase) Decrease in Deferred Outflows of Resources			
Employer Contributions Subsequent to Measurement Date	(1,254,278)	(404,428)	(1,658,706)
Differences between actual and expected experiences	(413,064)	(214,385)	(627,449)
Changes in assumptions	(20,692,537)	(5,808,128)	(26,500,665)
Changes in proportionate share	(5,320,417)	(342,088)	(5,662,505)
Net difference between projected and actual earnings	7,828	2,096,111	2,103,939
Increase (Decrease) in Deferred Inflows of Resources			
Differences between actual and expected experiences	(7,328)	-	(7,328)
Changes in assumptions	-	(352,606)	(352,606)
Changes in proportionate share	(775,732)	(63,572)	(839,304)
Net difference between projected and actual earnings	11,326,648	1,385,776	12,712,424
Total Pension Expense	<u>\$ 17,783,249</u>	<u>\$ 6,637,549</u>	<u>\$ 24,420,798</u>

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2018

b. Deferred Outflows and Inflows of Resources

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 9,928,410	\$ 3,188,655	\$ 13,117,065
Differences between actual and expected experience	413,064	1,686,569	2,099,633
Changes in assumptions	20,692,537	5,808,128	26,500,665
Changes in employer's proportionate share	6,015,783	1,260,330	7,276,113
Net difference between projected and actual earnings	19,561	5,412,262	5,431,823
Total Deferred Outflows of Resources	<u>\$ 37,069,355</u>	<u>\$ 17,355,944</u>	<u>\$ 54,425,299</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (11,677)	\$ -	\$ (11,677)
Changes in assumptions	-	(705,212)	(705,212)
Changes in employer's proportionate share	(1,551,465)	(127,144)	(1,678,609)
Net difference between projected and actual earnings	(11,326,648)	(4,263,628)	(15,590,276)
Total Deferred Inflows of Resources	<u>\$ (12,889,790)</u>	<u>\$ (5,095,984)</u>	<u>\$ (17,985,774)</u>

Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2019. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30,	Governmental Activities				
	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2019	\$ 16,760,045	\$ 7,725,418	\$ (3,614,721)	\$ (2,561,280)	\$ 18,309,462
2020	6,831,634	4,536,763	(3,611,087)	(1,122,354)	6,634,956
2021	6,827,711	3,332,713	(2,832,320)	(706,176)	6,621,928
2022	6,649,965	1,761,050	(2,831,662)	(706,174)	4,873,179
Total	<u>\$ 37,069,355</u>	<u>\$ 17,355,944</u>	<u>\$ (12,889,790)</u>	<u>\$ (5,095,984)</u>	<u>\$ 36,439,525</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

c. Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.75%
Wage Growth	3.50%	3.00%
Projected Salary Increase	0.5% - 6.4% (1)	3.10% - 9.00% (1)
Investment Rate of Return	7.10% (2)	7.50% (2)
Mortality	0.073%-22.86% (3)	0.466%-32.536% (3)

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

(3) RP2000 series tables adjusted to fit CalSTRS/CalPERS specific experience.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.1000% for CalSTRS and 7.1500% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalPERS and CalSTRS websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require board action and proper stakeholder outreach. For these reasons, CalSTRS and CalPERS expect to continue using a discount rate net of administrative expenses for GASB 67 and GASB 68 calculations through at least the 2017-18 fiscal year. CalSTRS and CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

## CalSTRS

Asset Class	Assumed Allocation 06/30/2017	Long Term Expected Return*
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Absolute Return	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%

\*20 year geometric average used for long term expected real rate of return

## CalPERS

Asset Class	Assumed Allocation 06/30/2017	Real Return Years 1-10(1)	Real Return Years 11+(2)
Global Equity	47.00%	4.90%	5.38%
Fixed Income	19.00%	0.80%	2.27%
Inflation Assets	6.00%	0.60%	1.39%
Private Equity	12.00%	6.60%	6.63%
Real Estate	11.00%	2.80%	5.21%
Infrastructure	3.00%	3.90%	5.36%
Liquidity	2.00%	-0.40%	-0.90%

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 175,720,876	\$ 54,848,706
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 119,674,988	\$ 37,278,559
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 74,189,952	\$ 22,702,651

f. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension LiabilityCalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2017 (Previously Reported)	\$ 513,216,036	\$ 359,474,011	\$ 153,742,025	\$ 55,944,720	\$ 97,797,305
Changes for the year:					
Change in proportionate share	43,653,412	30,576,339	13,077,073	6,209,250	6,867,823
Service cost	12,507,121	-	12,507,121	4,659,941	7,847,180
Interest	41,718,592	-	41,718,592	15,543,640	26,174,952
Differences between expected and actual experience	822,945	-	822,945	306,616	516,329
Change in assumptions	41,225,650	-	41,225,650	15,359,978	25,865,672
Contributions:					
Employer	-	8,607,380	(8,607,380)	(3,206,964)	(5,400,416)
Employee	-	7,096,890	(7,096,890)	(2,644,181)	(4,452,709)
State On Behalf	-	5,111,398	(5,111,398)	(1,904,420)	(3,206,978)
Net investment income	-	51,903,687	(51,903,687)	(19,338,434)	(32,565,253)
Other income	-	148,512	(148,512)	(55,333)	(93,179)
Benefit payments, including refunds of employee contributions	(28,674,275)	(28,674,275)	-	-	-
Administrative expenses	-	(376,136)	376,136	140,142	235,994
Borrowing costs	-	(119,540)	119,540	44,538	75,002
Other expenses	-	(21,143)	21,143	7,877	13,266
Net Changes	111,253,445	74,253,112	37,000,333	15,122,650	21,877,683
Balance at June 30, 2018	\$ 624,469,481	\$ 433,727,123	\$ 190,742,358	\$ 71,067,370	\$ 119,674,988



## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2018

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2017 (Previously Reported)	\$ 115,414,852	\$ 85,288,507	\$ 30,126,345
Changes for the year:			
Adjustment for change in proportionate share	2,737,504	2,022,943	714,561
Service cost	3,172,955	-	3,172,955
Interest	8,931,865	-	8,931,865
Differences between expected and actual experience	830,533	-	830,533
Changes in assumptions	7,260,160	-	7,260,160
Contributions - Employer	-	2,785,411	(2,785,411)
Contributions - Employee	-	1,401,404	(1,401,404)
Net plan to plan resource movement	-	(212)	212
Net investment income	-	9,700,069	(9,700,069)
Benefit payments, including refunds of employee contributions	(5,816,670)	(5,816,670)	-
Administrative expenses	-	(128,812)	128,812
Net Changes	17,116,347	9,964,133	7,152,214
Balance at June 30, 2018	\$ 132,531,199	\$ 95,252,640	\$ 37,278,559

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

O. Postemployment Benefits Other Than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

The District's defined benefit OPEB plan, San Dieguito Union High School District Retiree Health Care Plan (the Plan) provides OPEB for retirees that meet eligibility requirements until age 65. Retirees in the plan are eligible for the same medical plans as active employees. The Plan is a single-employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the District's board of directors. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

Plan Eligibility

The District provides medical and prescription drug benefits to its employees up to age 65. The District pays up to 100% of the retiree only cost up to a maximum which is based on the highest employee only medical premium in effect in the year of retirement. The District does not provide any retiree health benefits beyond age 65.

For certificated employees, the District provides retiree medical and prescription drug benefits to eligible retirees. The District's financial obligation is to pay for the retiree's medical coverage to age 65. The District pays up to 100% of the retiree only cost up to a maximum which is based on the highest employee only medical premium in effect in the year of retirement. Eligibility for retiree health coverage requires retirement with at least 10 years of service on or after age 55.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

For classified employees, other management, confidential, and administrative employees, the District provides medical and prescription drug benefits to the earlier of age 65 or the end of a period of ten years. The District pays up to 100% of the retiree only cost up to a maximum which is based on the highest employee only medical premium in effect in the year of retirement. The District does not provide any retiree health benefits beyond age 65 or after a period of 10 years, if earlier. Eligibility for retiree health coverage requires retirement with at least 10 years of District service.

Retirees also have the option to elect dental coverage for themselves and eligible dependents but must pay the entire cost of coverage. Dependent coverage (except COBRA continuation) ceases upon the death of the retiree or when the retiree reaches age 65. The retiree pays for any amounts above the District's maximum contribution, for the cost of covering any eligible dependents and for the cost of coverage for employee dental.

Employees Covered by Benefit Terms

At June 30, 2018, the following retirees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	63
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	950
Total number of participants	<u>1,013</u>

2. Total OPEB Liability

The District's total OPEB liability of \$29,392,965 was measured as of June 30, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75% per annum
Salary Increases	3.00% per annum, in aggregate
Discount Rate	3.40% per annum
Healthcare Cost Trend Rates	6.50% decreasing to 5.00%
Retiree's Share of Costs	0.00% of projected premiums

The discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO 20 Year Bond Index.

Mortality rates are based on the most recent rates used by CalPERS and CalSTRS for pension valuations. The CalPERS mortality table was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB. The CalSTRS mortality table was developed based on CalSTRS specific data. The table includes mortality improvements set at 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2018

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of CalPERS actuarial experience study for the period July 1, 1997 through June 30, 2011 and the CalSTRS experience study for the period July 1, 2010 through June 30, 2015.

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2017	\$ 28,254,606
Changes for the year:	
Service cost	2,524,714
Interest	863,398
Changes in assumptions or other inputs	(1,280,421)
Benefit payments	(969,332)
Net changes	<u>1,138,359</u>
Balance at June 30, 2018	\$ <u>29,392,965</u>

There were no changes in benefit terms for the fiscal year ended June 30, 2018.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.40%) or 1-percentage-point-higher (4.40%) than the current discount rate:

	<u>1% Decrease</u> <u>(2.40%)</u>	<u>Discount Rate</u> <u>(3.40%)</u>	<u>1% Increase</u> <u>(4.40%)</u>
Total OPEB Liability	\$ 31,750,726	\$ 29,392,965	\$ 27,173,615

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (5.50% decreasing to 4.00% per year) or 1-percentage-point higher (7.50% decreasing to 6.00% per year) than the current healthcare cost trend rates:

	<u>1% Decrease</u> <u>5.50%</u> <u>decreasing to</u> <u>4.00%</u>	<u>Healthcare</u> <u>Cost Trend</u> <u>Rate</u> <u>6.50%</u> <u>decreasing to</u> <u>5.00%</u>	<u>1% Increase</u> <u>7.50%</u> <u>decreasing to</u> <u>6.00%</u>
Total OPEB Liability	\$ 26,203,255	\$ 29,392,985	\$ 33,060,367

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2018

3. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018 the District recognized OPEB expense of \$3,388,112. At June 30, 2018 the District reported deferred outflows of resources related to the following sources:

	Deferred Outflows of Resources
Contributions made subsequent to measurement date	\$ <u>614,983</u>

At June 30, 2018 the District did not report any deferred inflows of resources relating to OPEB.

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense during the fiscal year ending June 30, 2019.

P. Adjustments to Beginning Net Position

During the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". Implementation of GASB Statement No. 75 resulted in a change in calculations of total OPEB liability as well as deferred outflows and deferred inflows of resources associated with OPEB. In addition, the District determined that OPEB would fully be accounted for in the government-wide financial statements. The result of applying the change in accounting policy is an adjustment to beginning net position on the government wide financial statements.

A summary of adjustments to beginning balance are as follows:

	Government Wide Financial Statements
Beginning Net Position - Originally Stated	\$ <u>(12,155,578)</u>
Adjustments for Accounting Policy Change:	
Total OPEB Liability	(15,593,697)
Deferred Outflows of Resources	969,332
Total Adjustments	<u>(14,624,365)</u>
Beginning Net Position - As Restated	\$ <u>(26,779,943)</u>

## ITEM 18

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Q. Components of Ending Fund Balance

As of June 30, 2018 ending fund balance consisted of the following:

	Major Governmental Funds				Total Governmental Funds
	General Fund	Building Fund	Blended Component Unit Fund	Nonmajor Governmental Funds	
<b>Nonspendable Fund Balances</b>					
Revolving Cash	\$ 175,388	\$ -	\$ -	\$ -	\$ 175,388
Stores Inventories	207	-	-	66,498	66,705
Prepaid Items	4,570	-	-	344,205	348,775
<b>Restricted Fund Balances</b>					
California Clean Energy	294,438	-	-	-	294,438
Child Nutrition Program	-	-	-	37,562	37,562
Educational Programs	522,215	-	-	-	522,215
State School Facilities Projects	-	-	-	19,418	19,418
Lottery: Instructional Materials	1,701,861	-	-	-	1,701,861
<b>Committed Fund Balances</b>					
Deferred Maintenance	-	-	-	3,260	3,260
<b>Assigned Fund Balances</b>					
Capital Projects	-	85,478,610	34,539,046	1,787,610	121,805,266
Board Reserve	6,264,215	-	-	-	6,264,215
Debt Service	-	-	-	11,018,122	11,018,122
Pupil Transportation Equipment	-	-	-	23,092	23,092
<b>Unassigned Fund Balances</b>					
For Economic Uncertainty	13,213,927	-	-	-	13,213,927
<b>Total Fund Balance</b>	<b>\$ 22,176,821</b>	<b>\$ 85,478,610</b>	<b>\$ 34,539,046</b>	<b>\$ 13,299,767</b>	<b>\$ 155,494,244</b>

R. Risk Management

The District is exposed to risk of losses due to:

- a. Torts,
- b. Theft of, damage to, or destruction of assets,
- c. Business interruption,
- d. Errors or omissions,
- e. Job related illnesses or injuries to employees,
- f. Natural disasters,
- g. Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention (self-insurance), risk transfer to and from an insurer, and risk transfer to a noninsurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

The District purchases insurance through joint powers authorities. The District is not obligated to cover any losses beyond the premiums paid for the insurance costs. As a result there has not been a liability recorded for incurred but not reported claims.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

The District has established a self-insurance fund for the purpose of accounting for other post employment benefits. The activities of the fund include payment of pay-as-you-go premiums for other post employment health insurance as well as recording of changes in the other post employment benefits liability.

S. Construction Commitments

As of June 30, 2018 the District had the following commitments with respect to unfinished capital projects:

Construction in Process:	Commitment	*Expected Date of Final Completion	Percentage Complete
Carmel Valley Middle School PAC, Drama Classroom and New New Music Building	\$ 7,012,944	08/24/2018	82%
Earl Warren Middle School New Campus	46,484,881	10/31/2018	96%
La Costa Canyon High School 200's Courtyard Improvements	366,027	09/30/2018	5%
Oak Crest Middle School Science Classroom Building and Quad	12,691,847	08/24/2018	47%
Pacific Trails Middle School New Classroom Building	17,157,148	08/24/2018	54%
San Dieguito High School Academy New Arts and Humanities Building	28,365,319	08/23/2019	24%
Torrey Pines High School Performing Arts Center	26,452,213	08/23/2019	34%

\* Expected date of final completion subject to change

T. Commitments and Contingencies

Litigation

The District is involved in various litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to view and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

U. Subsequent Events

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2019. Those newly implemented pronouncements are as follows:

GASB 83 - Certain Asset Retirement Obligations

This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement.

The District does not currently have any AROs and does not expect that implementation of the pronouncement will have an impact on the financial statements.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

GASB 88 - Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements

The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

Issuance of Short-Term Debt

The District is participating in the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Notes Program, Series 2018, issued August 15, 2018. The notes are due on June 30, 2019 and bear an interest rate of 4.00%. The District's share of Tax and Revenue Anticipation Notes issued is \$10,700,000. The notes were issued to supplement cash flows of the District. The notes and interest will be repaid by the District on or before June 30, 2019.

## ITEM 18

### Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT****EXHIBIT B-1**  
**ITEM 18**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 3,319,500	\$ 353,318	\$ 352,585	\$ (733)
Education Protection Account Funds	2,524,800	2,506,336	2,506,336	-
Local Sources	102,454,060	105,145,626	105,146,360	734
Federal Revenue	3,920,577	3,907,122	3,794,025	(113,097)
Other State Revenue	11,108,785	14,507,690	13,571,420	(936,270)
Other Local Revenue	6,822,067	8,033,300	9,895,603	1,862,303
Total Revenues	<u>130,149,789</u>	<u>134,453,392</u>	<u>135,266,329</u>	<u>812,937</u>
Expenditures:				
Current:				
Certificated Salaries	68,381,167	69,586,180	68,979,737	606,443
Classified Salaries	20,303,801	20,788,319	20,032,969	755,350
Employee Benefits	29,428,724	30,495,743	29,536,858	958,885
Books And Supplies	3,486,070	6,869,843	3,762,173	3,107,670
Services And Other Operating Expenditures	14,412,014	14,168,268	13,756,667	411,601
Other Outgo	745,096	713,153	452,600	260,553
Direct Support/Indirect Costs	(122,646)	(128,577)	(135,359)	6,782
Capital Outlay	70,000	1,316,586	1,020,356	296,230
Debt Service:				
Principal	765,588	765,588	765,588	-
Interest	822,231	822,231	822,150	81
Total Expenditures	<u>138,292,045</u>	<u>145,397,334</u>	<u>138,993,739</u>	<u>6,403,595</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,142,256)</u>	<u>(10,943,942)</u>	<u>(3,727,410)</u>	<u>7,216,532</u>
Other Financing Sources (Uses):				
Transfers In	765,589	765,589	765,589	-
Transfers Out	(30,000)	(30,000)	(211,039)	(181,039)
Total Other Financing Sources (Uses)	<u>735,589</u>	<u>735,589</u>	<u>554,550</u>	<u>(181,039)</u>
Net Change in Fund Balance	(7,406,667)	(10,208,353)	(3,172,860)	7,035,493
Fund Balance, July 1	22,806,577	22,806,577	22,806,577	-
Fund Balance, June 30	<u>\$ 15,399,910</u>	<u>\$ 12,598,224</u>	<u>\$ 19,633,717</u>	<u>\$ 7,035,493</u>

See Accompanying Notes to Required Supplementary Information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS \*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District's proportion of the net pension liability (asset)	0.1294%	0.1209%	0.1196%	0.1263%	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 119,674,988	\$ 97,797,306	\$ 80,535,333	\$ 73,782,939	N/A	N/A	N/A	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	71,067,638	60,499,140	50,492,934	46,983,210	N/A	N/A	N/A	N/A	N/A	N/A
Total	<u>\$ 190,742,626</u>	<u>\$ 158,296,446</u>	<u>\$ 131,028,267</u>	<u>\$ 120,766,149</u>	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 68,421,216	\$ 68,951,765	\$ 60,074,753	\$ 55,280,293	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	174.91%	141.83%	134.06%	133.47%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF DISTRICT CONTRIBUTIONS  
 CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS \*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 9,928,410	\$ 8,674,132	6,446,021	4,908,890	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(9,928,410)	(8,674,132)	(6,446,021)	(4,908,890)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	-	-	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 68,803,950	\$ 68,951,765	60,074,756	55,280,293	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	14.430%	12.580%	10.730%	8.880%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS \*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District's proportion of the net pension liability (asset)	0.1562%	0.1525%	0.1448%	0.1476%	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 37,278,559	\$ 30,126,345	\$ 21,336,448	16,750,628	N/A	N/A	N/A	N/A	N/A	\$ N/A
District's covered-employee payroll	\$ 20,056,300	\$ 20,047,717	\$ 18,471,841	16,097,264	N/A	N/A	N/A	N/A	N/A	\$ N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	185.87%	150.27%	115.51%	104.06%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF DISTRICT CONTRIBUTIONS  
 CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS \*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 3,188,655	\$ 2,784,227	\$ 2,188,359	1,894,809	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(3,188,655)	(2,784,227)	(2,188,359)	(1,894,809)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	-	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 20,530,906	\$ 20,047,717	\$ 18,471,841	16,097,264	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

See Accompanying Notes to Required Supplementary Information.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

SCHEDULE OF CHANGES IN THE DISTRICT'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
SDUHSD RETIREE HEALTH PLAN  
LAST TEN FISCAL YEARS \*

	Fiscal Year Ended									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB liability:										
Service cost	\$ 2,524,714	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Interest	863,398	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected and actual experience	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	(1,280,421)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(969,332)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	1,138,359	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	28,254,606	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	\$ 29,392,965	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Covered-employee payroll	\$ 51,854,000	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
District's OPEB liability as a percentage of covered-employee payroll	56.68%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED JUNE 30, 2018

## ITEM 18

Budgetary Comparison Schedule - General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other than Capital Outlay (Fund 17) was included with the General Fund. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

General Fund - Fund Financial Statements Ending Fund Balance	\$	22,176,821
Less Fund 17 Fund Balance		<u>(2,543,104)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	\$	<u>19,633,717</u>
General Fund - Fund Financial Statements Net Change in Fund Balance	\$	(3,134,806)
Change in Fund Balance attributed to Fund 17		<u>(38,054)</u>
General Fund - Budgetary Comparison Schedule Change in Fund Balance	\$	<u>(3,172,860)</u>

Schedule of District's Proportionate Share - California State Teachers' Retirement System

1) Benefit Changes: In 2015, 2016, 2017 & 2018 there were no changes to benefits

2) Changes in Assumptions: In 2015, 2016 & 2017 there were no changes in assumptions. In 2018 there was a change in discount rate from 7.60% to 7.10%.

Schedule of District's Contributions - California State Teachers' Retirement System

The total pension liability for California State Teachers Retirement System was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015 & 2016 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016 & 2017 (measurement dates). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increase:	2.00% Simple	2.00% Simple	2.00% Simple

## ITEM 18

<u>Reporting Period</u>	<u>June 30, 2018</u>
Measurement Date	06/30/17
Valuation Date	06/30/16
Experience Study	07/01/10 - 06/30/15
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth (Average)	3.50%
Post-retirement Benefit Increase:	2.00% Simple

CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 experience study adopted by the CalSTRS board in February 2017. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on CalSTRS website.

Schedule of District's Proportionate Share - California Public Employees' Retirement System

1) Benefit Changes: In 2015, 2016, 2017 & 2018 there were no changes to benefits

2) Changes in Assumptions: In 2015 and 2017 there were no changes in assumptions. In 2016 the discount rate was changed from 7.5% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%.

Schedule of District's Contributions - California Public Employees' Retirement System

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, & 2016 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016 & 2017 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, June 30, 2015, June 30, 2016 and June 30, 2017 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

<u>Reporting Period</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increase:	2.00% Simple	2.00% Simple	2.00% Simple

<u>Reporting Period</u>	<u>June 30, 2018</u>
Measurement Date	06/30/17
Valuation Date	06/30/16
Experience Study	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.75%
Wage Growth (Average)	3.00%
Post-retirement Benefit Increase:	2.00% Simple



The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the April 2014 experience study report (based on demographic data from 1997 to 2011) available on CalPERS website.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

- 1) Benefit Changes: In 2018 there were no changes to benefits.
- 2) Changes in Assumptions: In 2018 there were no changes in assumptions.
- 3) No assets are accumulated in a trust that meets the criteria in GASB Statement No 75 Paragraph 4.
- 4) The following are the discount rates used for each period:

<u>Year</u>	<u>Discount Rate</u>
2018	3.40%

ITEM 18

## Combining Statements as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 31,147	\$ 11,018,122	\$ 1,840,591	\$ 12,889,860
Cash on Hand and in Banks	104,253	-	-	104,253
Accounts Receivable	913,570	-	102,257	1,015,827
Due from Other Funds	181,952	-	-	181,952
Stores Inventories	66,498	-	-	66,498
Prepaid Expenditures	223	-	343,982	344,205
Total Assets	<u>1,297,643</u>	<u>11,018,122</u>	<u>2,286,830</u>	<u>14,602,595</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 335,913	\$ -	\$ 101,235	\$ 437,148
Due to Other Funds	705,046	-	34,585	739,631
Unearned Revenue	126,049	-	-	126,049
Total Liabilities	<u>1,167,008</u>	<u>-</u>	<u>135,820</u>	<u>1,302,828</u>
Fund Balance:				
Nonspendable Fund Balances:				
Stores Inventories	66,498	-	-	66,498
Prepaid Items	223	-	343,982	344,205
Restricted Fund Balances	37,562	-	19,418	56,980
Committed Fund Balances	3,260	-	-	3,260
Assigned Fund Balances	23,092	11,018,122	1,787,610	12,828,824
Total Fund Balance	<u>130,635</u>	<u>11,018,122</u>	<u>2,151,010</u>	<u>13,299,767</u>
Total Liabilities and Fund Balances	<u>\$ 1,297,643</u>	<u>\$ 11,018,122</u>	<u>\$ 2,286,830</u>	<u>\$ 14,602,595</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Federal Revenue	\$ 525,657	\$ -	\$ -	\$ 525,657
Other State Revenue	33,376	59,860	1,060	94,296
Other Local Revenue	2,316,728	14,684,465	1,760,907	18,762,100
Total Revenues	<u>2,875,761</u>	<u>14,744,325</u>	<u>1,761,967</u>	<u>19,382,053</u>
Expenditures:				
Current:				
Pupil Services	2,856,413	-	-	2,856,413
General Administration	135,359	-	53,770	189,129
Plant Services	-	-	809,680	809,680
Other Outgo	10,250	-	-	10,250
Capital Outlay	856,146	-	642,044	1,498,190
Debt Service:				
Principal	-	6,705,000	310,805	7,015,805
Interest	-	16,942,996	33,177	16,976,173
Total Expenditures	<u>3,858,168</u>	<u>23,647,996</u>	<u>1,849,476</u>	<u>29,355,640</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(982,407)</u>	<u>(8,903,671)</u>	<u>(87,509)</u>	<u>(9,973,587)</u>
Other Financing Sources (Uses):				
Transfers In	181,039	7,022,891	-	7,203,930
Other Sources	866,396	693,418	-	1,559,814
Total Other Financing Sources (Uses)	<u>1,047,435</u>	<u>7,716,309</u>	<u>-</u>	<u>8,763,744</u>
Net Change in Fund Balance	65,028	(1,187,362)	(87,509)	(1,209,843)
Fund Balance, July 1	65,607	12,205,484	2,238,519	14,509,610
Fund Balance, June 30	<u>\$ 130,635</u>	<u>\$ 11,018,122</u>	<u>\$ 2,151,010</u>	<u>\$ 13,299,767</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018

	Adult Education Fund	Cafeteria Fund
	<u>                    </u>	<u>                    </u>
<b>ASSETS:</b>		
Cash in County Treasury	\$ 1,124	\$ 5,925
Cash on Hand and in Banks	-	104,253
Accounts Receivable	-	47,059
Due from Other Funds	5	181,947
Stores Inventories	-	66,498
Prepaid Expenditures	-	223
Total Assets	<u>1,129</u>	<u>405,905</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ -	\$ 21,906
Due to Other Funds	1,129	153,667
Unearned Revenue	-	126,049
Total Liabilities	<u>1,129</u>	<u>301,622</u>
Fund Balance:		
Nonspendable Fund Balances:		
Stores Inventories	-	66,498
Prepaid Items	-	223
Restricted Fund Balances	-	37,562
Committed Fund Balances	-	-
Assigned Fund Balances	-	-
Total Fund Balance	<u>-</u>	<u>104,283</u>
Total Liabilities and Fund Balances	<u>\$ 1,129</u>	<u>\$ 405,905</u>

EXHIBIT C-3

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Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 3,245	\$ 20,853	\$ 31,147
-	-	104,253
15	866,496	913,570
-	-	181,952
-	-	66,498
-	-	223
<u>3,260</u>	<u>887,349</u>	<u>1,297,643</u>
\$ -	\$ 314,007	\$ 335,913
-	550,250	705,046
-	-	126,049
<u>-</u>	<u>864,257</u>	<u>1,167,008</u>
-	-	66,498
-	-	223
-	-	37,562
3,260	-	3,260
-	23,092	23,092
<u>3,260</u>	<u>23,092</u>	<u>130,635</u>
<u>\$ 3,260</u>	<u>\$ 887,349</u>	<u>\$ 1,297,643</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
Federal Revenue	\$ 525,657	\$ -	\$ -	\$ 525,657
Other State Revenue	33,376	-	-	33,376
Other Local Revenue	2,316,339	49	340	2,316,728
Total Revenues	<u>2,875,372</u>	<u>49</u>	<u>340</u>	<u>2,875,761</u>
Expenditures:				
Current:				
Pupil Services	2,856,413	-	-	2,856,413
General Administration	135,359	-	-	135,359
Other Outgo	-	-	10,250	10,250
Capital Outlay	-	-	856,146	856,146
Total Expenditures	<u>2,991,772</u>	<u>-</u>	<u>866,396</u>	<u>3,858,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(116,400)</u>	<u>49</u>	<u>(866,056)</u>	<u>(982,407)</u>
Other Financing Sources (Uses):				
Transfers In	181,039	-	-	181,039
Other Sources	-	-	866,396	866,396
Total Other Financing Sources (Uses)	<u>181,039</u>	<u>-</u>	<u>866,396</u>	<u>1,047,435</u>
Net Change in Fund Balance	64,639	49	340	65,028
Fund Balance, July 1	39,644	3,211	22,752	65,607
Fund Balance, June 30	<u>\$ 104,283</u>	<u>\$ 3,260</u>	<u>\$ 23,092</u>	<u>\$ 130,635</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2018

	Bond Interest & Redemption	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS:</b>		
Cash in County Treasury	\$ 11,018,122	\$ 11,018,122
Total Assets	<u>11,018,122</u>	<u>11,018,122</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance:		
Assigned Fund Balances	\$ 11,018,122	\$ 11,018,122
Total Fund Balance	<u>11,018,122</u>	<u>11,018,122</u>
Total Liabilities and Fund Balances	<u>\$ 11,018,122</u>	<u>\$ 11,018,122</u>



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Bond Interest & Redemption	Blended Component Unit	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenues:			
Other State Revenue	\$ 59,860	\$ -	\$ 59,860
Other Local Revenue	14,684,465	-	14,684,465
Total Revenues	<u>14,744,325</u>	<u>-</u>	<u>14,744,325</u>
Expenditures:			
Current:			
Debt Service:			
Principal	4,295,000	2,410,000	6,705,000
Interest	12,330,105	4,612,891	16,942,996
Total Expenditures	<u>16,625,105</u>	<u>7,022,891</u>	<u>23,647,996</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,880,780)</u>	<u>(7,022,891)</u>	<u>(8,903,671)</u>
Other Financing Sources (Uses):			
Transfers In	-	7,022,891	7,022,891
Other Sources	693,418	-	693,418
Total Other Financing Sources (Uses)	<u>693,418</u>	<u>7,022,891</u>	<u>7,716,309</u>
Net Change in Fund Balance	(1,187,362)	-	(1,187,362)
Fund Balance, July 1	12,205,484	-	12,205,484
Fund Balance, June 30	<u>\$ 11,018,122</u>	<u>\$ -</u>	<u>\$ 11,018,122</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2018

	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 1,793,546	\$ 19,330	\$ 27,715	\$ 1,840,591
Accounts Receivable	102,042	88	127	102,257
Prepaid Expenditures	343,982	-	-	343,982
Total Assets	<u>2,239,570</u>	<u>19,418</u>	<u>27,842</u>	<u>2,286,830</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 101,235	\$ -	\$ -	\$ 101,235
Due to Other Funds	34,585	-	-	34,585
Total Liabilities	<u>135,820</u>	<u>-</u>	<u>-</u>	<u>135,820</u>
Fund Balance:				
Nonspendable Fund Balances:				
Prepaid Items	343,982	-	-	343,982
Restricted Fund Balances	-	19,418	-	19,418
Assigned Fund Balances	1,759,768	-	27,842	1,787,610
Total Fund Balance	<u>2,103,750</u>	<u>19,418</u>	<u>27,842</u>	<u>2,151,010</u>
Total Liabilities and Fund Balances	<u>\$ 2,239,570</u>	<u>\$ 19,418</u>	<u>\$ 27,842</u>	<u>\$ 2,286,830</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other State Revenue	\$ 1,060	\$ -	\$ -	\$ 1,060
Other Local Revenue	1,760,199	291	417	1,760,907
Total Revenues	<u>1,761,259</u>	<u>291</u>	<u>417</u>	<u>1,761,967</u>
Expenditures:				
Current:				
General Administration	53,770	-	-	53,770
Plant Services	809,680	-	-	809,680
Capital Outlay	642,044	-	-	642,044
Debt Service:				
Principal	310,805	-	-	310,805
Interest	33,177	-	-	33,177
Total Expenditures	<u>1,849,476</u>	<u>-</u>	<u>-</u>	<u>1,849,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(88,217)</u>	<u>291</u>	<u>417</u>	<u>(87,509)</u>
Net Change in Fund Balance	(88,217)	291	417	(87,509)
Fund Balance, July 1	2,191,967	19,127	27,425	2,238,519
Fund Balance, June 30	<u>\$ 2,103,750</u>	<u>\$ 19,418</u>	<u>\$ 27,842</u>	<u>\$ 2,151,010</u>

## ITEM 18

### Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

Supplementary Information Section

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**LOCAL EDUCATION AGENCY  
ORGANIZATION STRUCTURE  
JUNE 30, 2018

ITEM 18

The San Dieguito Union School District was established in 1936 and is comprised of an area of approximately 85 square miles in San Diego County. There were no changes in the boundaries of the district during the current fiscal year. The district is currently operating five comprehensive middle schools for grades seven through eight, four comprehensive high schools for grades nine through twelve, and one continuation high school.

<u>Governing Board</u>		
<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Beth Hergesheimer	President	Four Year Term Expires December 2020
Maureen "Mo" Muir	Vice President	Four Year Term Expires December 2018
Joyce Dalessandro	Clerk	Four Year Term Expires December 2020
John Salazar	Trustee	Four Year Term Expires December 2018
Amy Herman	Trustee	Four Year Term Expires December 2018

<u>Administration</u>
Eric R. Dill Superintendent
Tina Douglas Associate Superintendent Business Services
Michael Grove, Ed. D. Associate Superintendent Educational Services
Mark Miller Associate Superintendent Administrative Services
Cindy Frazee Associate Superintendent Human Resources

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**SCHEDULE OF AVERAGE DAILY ATTENDANCE  
YEAR ENDED JUNE 30, 2018TABLE D-1  
ITEM 18

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
Grades 7 and 8:				
Regular ADA	3,914.39	N/A	3,913.17	N/A
Extended Year Special Education	3.79	N/A	3.79	N/A
Nonpublic, Nonsectarian Schools	3.45	N/A	3.20	N/A
Extended Year - Nonpublic	1.01	N/A	1.01	N/A
Grades 7 and 8 Totals	<u>3,922.64</u>	<u>N/A</u>	<u>3,921.17</u>	<u>N/A</u>
Grades 9-12:				
Regular ADA	8,553.93	N/A	8,496.06	N/A
Extended Year Special Education	8.91	N/A	8.91	N/A
Nonpublic, Nonsectarian Schools	36.90	N/A	36.02	N/A
Extended Year - Nonpublic	6.28	N/A	6.28	N/A
Grades 9-12 Totals	<u>8,606.02</u>	<u>N/A</u>	<u>8,547.27</u>	<u>N/A</u>
ADA Totals	<u>12,528.66</u>	<u>N/A</u>	<u>12,468.44</u>	<u>N/A</u>

N/A - There were no audit findings which resulted in necessary revisions to attendance.

Average daily attendance is a measurement of the number of pupils attending classes of the district or charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2018TABLE D-2  
ITEM 18

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>2017-18 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 7	54,000	60,445	180	-	Complied
Grade 8	54,000	60,445	180	-	Complied
Grade 9	64,800	65,501	180	-	Complied
Grade 10	64,800	65,501	180	-	Complied
Grade 11	64,800	65,501	180	-	Complied
Grade 12	64,800	65,501	180	-	Complied

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceeded its target funding.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
 YEAR ENDED JUNE 30, 2018

TABLE D-3  
 ITEM 18

General Fund	Budget 2019 (See Note 1)	2018	2017	2016
Revenues and other financial sources	\$ 141,687,264	\$ 136,031,918	\$ 135,231,507	\$ 128,005,715
Expenditures, other uses and transfers out	145,400,746	139,204,778	138,085,432	123,745,499
Change in fund balance (deficit)	(3,713,482)	(3,172,860)	(2,853,925)	4,260,216
Ending fund balance	\$ 15,920,235	\$ 19,633,717	\$ 22,806,577	\$ 25,660,502
Available reserves (See Note 2)	\$ 13,190,509	\$ 16,935,038	\$ 19,931,760	\$ 23,190,296
Available reserves as a percentage of total outgo (See Note 4)	9.1%	12.6%	14.4%	18.7%
Total long-term debt	\$ 453,280,288	\$ 460,211,072	\$ 441,079,257	\$ 361,961,193
Average daily attendance at P-2	12,620	12,529	12,406	12,211

This schedule discloses the district's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the district's ability to continue as a going concern for a reasonable period of time.

The general fund balance has decreased by \$1,766,569 over the past three years. The fiscal year 2018-19 budget projects a decrease of \$3,713,482. For a district of this size, the State recommends available reserves of at least 3% of total general fund expenditures, transfers out and other uses (total outgo).

Total long-term debt has increased by \$98,249,879 over the past two years.

Average daily attendance has increased by 318 over the past two years.

Notes:

- 1 Budget 2019 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all assigned fund balances, unassigned fund balances, and all funds reserved for economic uncertainties contained within the General Fund.
- 3 GASB Statement No. 54 requires the inclusion of the Special Reserve Fund for Other Than Capital Outlay (Fund 17) with the General Fund for reporting purposes only. This schedule has been prepared without the inclusion of Fund 17.
- 4 On behalf payments of \$5,097,353, \$5,145,466, and \$3,986,733, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2018, 2017, and 2016.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET  
REPORT WITH AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018TABLE D-4  
ITEM 18

	General Fund	Special Reserve Fund for Other Than Capital Outlay (Fund 17)
June 30, 2018, annual financial and budget report fund balances	\$ 19,633,717	\$ 2,543,104
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Inclusion for reporting purposes under GASB 54	2,543,104	(2,543,104)
Net adjustments and reclassifications	2,543,104	(2,543,104)
June 30, 2018, audited financial statement fund balances	\$ 22,176,821	\$ -
	Schedule of Long-Term Debt	
June 30, 2018 annual financial and budget report total liabilities	\$ 604,475,286	
Adjustments and reclassifications:		
Increase (decrease) in total liabilities:		
General obligation bonds overstatement	(694,652)	
Total OPEB liability understatement	15,593,699	
Special tax bonds overstatement	(15,200)	
Net pension liability understatement	29,029,896	
Net adjustments and reclassifications	43,913,743	
June 30, 2018 audited financial statement total liabilities	\$ 648,389,029	

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SCHEDULE OF CHARTER SCHOOLS  
YEAR ENDED JUNE 30, 2018

TABLE D-5  
**ITEM 18**

No charter schools are chartered by San Dieguito Union High School District.

<u>Charter Schools</u>	<u>Included In Audit?</u>
None	N/A

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**TABLE D-6**  
**ITEM 18**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>CHILD NUTRITION CLUSTER:</b>				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
School Breakfast Program	10.553	13525	\$ -	\$ 109,181
Commodities	10.555	13396	-	98,867
National School Lunch Section 11	10.555	13396	-	269,291
National School Lunch Section 4	10.555	13523	-	48,317
Total Passed Through State Department of Education			-	525,656
Total U. S. Department of Agriculture			-	525,656
Total Child Nutrition Cluster			-	525,656
<b>SPECIAL EDUCATION (IDEA) CLUSTER:</b>				
<u>U. S. Department of Education</u>				
Passed Through State Department of Education:				
Special Education Local Assistance	84.027	10119	-	92,235
Special Education IDEA	84.027	13379	-	1,660,225
Special Education Mental Health	84.027	14468	-	143,433
Total Passed Through State Department of Education			-	1,895,893
Total U. S. Department of Education			-	1,895,893
Total Special Education (IDEA) Cluster			-	1,895,893
<b>OTHER PROGRAMS:</b>				
<u>U. S. Department of Health and Human Services</u>				
Passed Through State Department of Education:				
Adolescent Health - Youth Risk Behavior	93.079	01031	-	500
Total U. S. Department of Health and Human Services			-	500
<u>U. S. Department of Education</u>				
Passed Through State Department of Education:				
Title I Part A	84.010	14109	-	640,707
Vocational Education	84.048	14894	-	118,911
Workability	84.158	10006	-	208,772
Advanced Placement Testing	84.330	14831	-	4,056
Title III	84.365	14346	-	79,263
Title II Supporting Effective Instruction	84.367	14341	-	172,960
Total Passed Through State Department of Education			-	1,224,669
Total U. S. Department of Education			-	1,224,669
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ -	\$ 3,646,718

The accompanying notes are an integral part of this schedule.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2018

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of San Dieguito Union High School District. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 Direct and Indirect Costs. The District used an indirect cost rate of 4.87% based on the rate approved by the California Department of Education for each program which did not have a pre-defined allowable indirect cost rate. The School did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 Indirect Costs. The following programs utilized a lower indirect cost rate based on program restrictions or other factors determined by the District:

Program	CFDA #	Indirect Cost Rate
Title III	84.365	2.00%
Perkins Vocational Education	84.048	4.69%

Schoolwide Program

The District does not operate a schoolwide program at any site.

ITEM 18

Other Independent Auditor's Reports



P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA

Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

Independent Auditor's Report on Internal Control over Financial Reporting and  
On Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance With Government Auditing Standards

Board of Trustees  
San Dieguito Union High School District  
Encinitas, California

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise San Dieguito Union High School District's basic financial statements, and have issued our report thereon dated December 12, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the San Dieguito Union High School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the San Dieguito Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the San Dieguito Union High School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

ITEM 18

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the San Dieguito Union High School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilkinson-Hadley King + Co LLP*

El Cajon, California  
December 12, 2018





P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA

Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Trustees  
San Dieguito Union High School District  
Encinitas, California

Members of the Board of Trustees:

**Report on Compliance for Each Major Federal Program**

We have audited the San Dieguito Union High School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the San Dieguito Union High School District's major federal programs for the year ended June 30, 2018. San Dieguito Union High School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of San Dieguito Union High School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the San Dieguito Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the San Dieguito Union High School District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the San Dieguito Union High School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

## ITEM 18

**Report on Internal Control Over Compliance**

Management of the San Dieguito Union High School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the San Dieguito Union High School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the San Dieguito Union High School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Wilkinson Hadley King + Co LLP*

El Cajon, California  
December 12, 2018



P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA  
Mark Bomediano, CPA

Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

### **Independent Auditor's Report on State Compliance**

Board of Trustees  
San Dieguito Union High School District  
Encinitas, California

Members of the Board of Trustees:

### **Report on State Compliance**

We have audited the District's compliance with the types of compliance requirements described in the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2018.

### **Management's Responsibility for State Compliance**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

## ITEM 18

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance Accounting:	
Attendance Reporting .....	Yes
Teacher Certification and Misassignments .....	Yes
Kindergarten Continuance .....	N/A
Independent Study .....	No
Continuation Education .....	Yes
Instructional Time .....	Yes
Instructional Materials.....	Yes
Ratio of Administrative Employees to Teachers .....	Yes
Classroom Teacher Salaries .....	Yes
Early Retirement Incentive .....	N/A
GANN Limit Calculation .....	Yes
School Accountability Report Card .....	Yes
Juvenile Court Schools .....	N/A
Middle or Early College High Schools .....	N/A
K-3 Grade Span Adjustment .....	N/A
Transportation Maintenance of Effort .....	Yes
Apprenticeship: Related and Supplemental Instruction.....	N/A
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
Educator Effectiveness .....	Yes
California Clean Energy Jobs Act .....	Yes
After School Education and Safety Program:	
After School .....	N/A
Before School .....	N/A
General Requirements .....	N/A
Proper Expenditure of Education Protection Account Funds .....	Yes
Unduplicated Local Control Funding Formula Pupil Counts .....	Yes
Local Control and Accountability Plan .....	Yes
Independent Study-Course Based .....	N/A
<b>CHARTER SCHOOLS:</b>	
Attendance .....	N/A
Mode of Instruction .....	N/A
Nonclassroom-Based Instruction/Independent Study.....	N/A
Determination of Funding for Nonclassroom-Based Instruction .....	N/A
Annual Instructional Minutes - Classroom Based .....	N/A
Charter School Facility Grant Program .....	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for Independent Study. The procedure was not required to be performed since the ADA was below that which requires testing.

ITEM 18

**Opinion on State Compliance**

In our opinion, San Dieguito Union High School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2018.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilkinson-Hadley King + Co LLP*

El Cajon, California  
December 12, 2018

ITEM 18

Findings and Recommendations Section

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Noncompliance material to financial statements noted?      Yes   X   No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200?      Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.158 84.027, 84.173	Workability Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes      No

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting?      Yes   X   No

Type of auditor's report issued on compliance for state programs: Unmodified

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018

**B. Financial Statement Findings**

NONE

**C. Federal Award Findings and Questioned Costs**

NONE

**D. State Award Findings and Questioned Costs**

NONE



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no audit findings for the fiscal year ended June 30, 2017.		

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 14, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Bryan Marcus, Associate Superintendent of Educational Services

**SUBMITTED BY:** Robert Haley, Ed.D., Superintendent

**SUBJECT:** **ADOPTION OF PROPOSED REVISED BOARD POLICIES**

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### EXECUTIVE SUMMARY

As new and/or revised federal regulations and California Education Code become law and when legal cases affect board policies, the California School Boards Association (CSBA) provides school districts with samples of new or replacement policies to assist in maintaining updated policies.

Current Policy Number	New Policy Number	Title	Comments
4030		Nondiscrimination in Employment	Revised to align with CSBA recommendations
5116.1		Intradistrict Open Enrollment	Revised to align with CSBA recommendations
5145.13		Response to Immigration Enforcement	Revised to align with CSBA recommendations

### RECOMMENDATION:

This item was submitted on December 13, 2018 for first read. It is recommended that the Board adopt the following proposed revised board policies, as shown in the attached supplements:

- A. BP 4030, NONDISCRIMINATION IN EMPLOYMENT (REVISED)
- B. BP 5116.1, INTRADISTRICT OPEN ENROLLMENT (REVISED)
- C. BP 5415.13, RESPONSE TO IMMIGRATION ENFORCEMENT (REVISED)

### FUNDING SOURCE:

Not applicable.

**PERSONNEL****4030****NONDISCRIMINATION IN EMPLOYMENT**

The Governing Board desires to provide a positive work environment where employees and job applicants are assured of equal access and opportunities and are free from harassment in accordance with law. The Board prohibits district employees from discriminating against or harassing any other district employee or job applicant on the basis of the person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation.

Prohibited discrimination consists of the taking of any adverse employment action against a person, including termination or denial of promotion, job assignment, or training, or in discriminating against the person in compensation, terms, conditions, or other privileges of employment based on any of the prohibited categories of discrimination listed above.

The prohibition against discrimination based on the religious creed of an employee or job applicant includes any discrimination based on the person's religious dress or grooming practices or any conflict between the person's religious belief, observance, or practice and an employment requirement. The prohibition against discrimination based on the sex of an employee or job applicant shall include any discrimination based on the person's pregnancy, childbirth, breastfeeding, or any related medical conditions.

Harassment consists of any unwelcome verbal, physical, or visual conduct that is based on any of the prohibited categories of discrimination listed above and that is so severe or pervasive that it adversely affects an individual's employment opportunities, has the purpose or effect of unreasonably interfering with the individual's work performance, or creates an intimidating, hostile, or offensive work environment.

The Board also prohibits retaliation against any district employee or job applicant who complains, testifies, assists, or in any way participates in the district's complaint procedures instituted pursuant to this policy.

Any district employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

The following position is designated as Coordinator for Nondiscrimination in

Employment: Director of Human Resources and/or Associate Superintendent/Human

**Resources**

710 Encinitas Blvd.  
Encinitas, CA 92024  
(760) 753-6491

Any employee or job applicant who believes that he/she has been or is being discriminated against or

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~~harassed in violation of district policy should, as appropriate, immediately contact his/her supervisor, Coordinator, or the Superintendent who shall advise the employee or applicant about the district's procedures for filing, investigating, and resolving any such complaint.~~

~~Complaints regarding employment discrimination or harassment shall immediately be investigated in accordance with AR 4031 – Complaints Concerning Discrimination in Employment.~~

~~Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment shall report the incident to the Coordinator or Superintendent as soon as practical after the incident. All other employees are encouraged to report such incidents to their supervisor immediately.~~

**TRAINING AND NOTIFICATIONS**

~~The Superintendent or designee shall provide training to employees about how to recognize harassment and discrimination, how to respond appropriately, and components of the district's policies and regulations regarding discrimination.~~

~~The Superintendent or designee shall regularly publicize, within the district and in the community, the district's nondiscrimination policy and the availability of complaint procedures. Such publication shall be included in each announcement, bulletin, or application form that is used in employee recruitment.~~

~~The district's policy shall be posted in all district schools and offices including staff lounges and student-government meeting rooms.~~

**LEGAL REFERENCE****EDUCATION CODE**

~~200-262.4 Prohibition of discrimination~~

**CIVIL CODE**

~~51.7 Freedom from violence or intimidation~~

**GOVERNMENT CODE**

~~11135 Unlawful discrimination~~

~~12900-12996 Fair Employment and Housing Act~~

**PENAL CODE**

~~422.56 Definitions, hate crimes~~

**CODE OF REGULATIONS, TITLE 2**

~~7287.6 Terms, conditions and privileges of employment~~

**CODE OF REGULATIONS, TITLE 5**

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~~4900-4965 Nondiscrimination in elementary and secondary education programs~~

### ~~UNITED STATES CODE, TITLE 20~~

~~1681-1688 Title IX of the Education Amendments of 1972~~

### ~~UNITED STATES CODE, TITLE 29~~

~~621-634 Age Discrimination in Employment Act  
794 Section 504 of the Rehabilitation Act of  
1973~~

### ~~UNITED STATES CODE, TITLE 42~~

~~2000d-2000d-7 Title VI, Civil Rights Act of 1964, as amended  
2000e-2000e-17 Title VII, Civil Rights Act of 1964, as  
amended  
2000ff-2000ff-11 Genetic Information Nondiscrimination Act of  
2008-2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964  
6101-6107 Age discrimination in federally assisted  
programs 12101-12213 Americans with Disabilities Act~~

### ~~CODE OF FEDERAL REGULATIONS, TITLE 28~~

~~35.101-35.190 Americans with Disabilities Act~~

### ~~CODE OF FEDERAL REGULATIONS, TITLE 34~~

~~100.6 Compliance information  
104.7 Designation of responsible employee for Section 504  
104.8 Notice  
106.8 Designation of responsible employee and adoption of grievance procedures  
106.9 Dissemination of policy  
110.1-110.39 Nondiscrimination on the basis of age~~

### ~~COURT DECISIONS~~

~~Thompson v. North American Stainless LP, (2011) 131 S.Ct.  
863 Shephard v. Loyola Marymount, (2002) 102 Cal.App.4th  
837~~

### ~~MANAGEMENT RESOURCES:~~

### ~~U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS~~

~~Notice of Non-Discrimination, August 2010~~

### ~~U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PUBLICATIONS~~

~~Questions and Answers: Religious Discrimination in the Workplace, 2008  
Enforcement Guidance: Reasonable Accommodation and Undue Hardship under the Americans with  
Disabilities Act, October 2002  
Enforcement Guidance: Vicarious Employer Liability for Unlawful Harassment by Supervisors, June 1999~~

**PERSONNEL****4030****WEB SITES**

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

The Governing Board is determined to provide district employees, interns, volunteers, and job applicants a safe, positive environment where they are assured of full and equal employment access and opportunities, protection from harassment or intimidation, and freedom from any fear of reprisal or retribution for asserting their employment rights in accordance with law. This policy shall apply to all district employees and, to the extent required by law, to interns, volunteers, and job applicants.

The Board prohibits district employees from discriminating against or harassing any other district employee or job applicant on the basis of actual or perceived ancestry, age, color, disability, gender, gender identity, gender expression, nationality, race or ethnicity, immigration status, religious beliefs or customs, sexual orientation, parental, pregnancy, family or marital status, military status or association with a person or a group with one or more of these actual or perceived characteristics. SDUHSD requires that school personnel take immediate steps to intervene when safe to do so when he or she witnesses an act of discrimination, harassment, intimidation, or bullying.

No district employee shall be discriminated against, harassed, intimidated, or bullied by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment, on the basis of the employee's actual or perceived ancestry, age, color, disability, gender, gender identity, gender expression, nationality, race or ethnicity, immigration status, religious beliefs or customs, sexual orientation, parental, pregnancy, family or marital status, military status or association with a person or a group with one or more of these actual or perceived characteristics. SDUHSD requires that school personnel take immediate steps to intervene when safe to do so when he or she witnesses an act of discrimination, harassment, intimidation, or bullying.

Discrimination in employment based on the characteristics listed above is prohibited in all areas of employment and in all employment-related practices, including the following:

1. Discrimination in hiring, compensation, terms, conditions, and other privileges of employment
2. Taking of an adverse employment action, such as termination or the denial of employment, promotion, job assignment, or training
3. Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's employment opportunities, or that has the purpose or effect of unreasonably interfering with the individual's work performance or creating an intimidating, hostile, or offensive work environment
4. Actions and practices identified as unlawful or discriminatory pursuant to Government Code 12940 or 2 CCR 11006-11086, such as:
  - a. Sex discrimination based on an employee's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee's gender, gender expression, or gender

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- identity, including transgender status
- b. Religious creed discrimination based on an employee's religious belief or observance, including his/her religious dress or grooming practices, or based on the district's failure or refusal to use reasonable means to accommodate an employee's religious belief, observance, or practice which conflicts with an employment requirement.
  - c. Disability discrimination based on a district requirement for a medical or psychological examination of a job applicant, or an inquiry into whether a job applicant has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job-related need or business necessity
  - d. Disability discrimination based on the district's failure to make reasonable accommodation for the known physical or mental disability of an employee or to engage in a timely, good faith, interactive process with an employee, to determine effective reasonable accommodations for the employee, when he/she has requested reasonable accommodation for a known physical or mental disability or medical condition

The Board also prohibits retaliation against any district employee who opposes any discriminatory employment practice by the district or its employees, agents, or representatives or who complains, testifies, assists, or in any way participates in the district's complaint process pursuant to this policy. No employee who requests an accommodation for any protected characteristic listed in this policy shall be subjected to any punishment or sanction, regardless of whether the request was granted.

Complaints concerning employment discrimination, harassment, intimidation, bullying, or retaliation shall immediately be investigated in accordance with procedures specified in the accompanying administrative regulation.

Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment shall report the incident to the Superintendent or designated district coordinator as soon as practical after the incident. All other employees are encouraged to report such incidents to their supervisor immediately. The district shall protect any employee who reports such incidents from retaliation.

**TRAINING AND NOTIFICATIONS**

The Superintendent or designee shall use all appropriate means to reinforce the district's nondiscrimination policy. He/she shall provide training and information to employees about how to recognize harassment, discrimination, intimidation, and bullying or other related conduct, how to respond appropriately, and components of the district's policies and regulations regarding discrimination. The Superintendent or designee shall regularly review the district's employment practices and, as necessary, shall take action to ensure district compliance with the nondiscrimination laws.

In addition, the Superintendent or designee shall post, in a conspicuous place on district premises, the California Department of Fair Employment and Housing publication on workplace discrimination and

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harassment issued pursuant to 2 CCR 11013.

Any district employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

The following position is designated as Coordinator for Nondiscrimination in Employment:

Director of Human Resources and/or Associate Superintendent/Human Resources  
710 Encinitas Blvd.  
Encinitas, CA 92024  
(760) 753-6491

### Legal Reference:

#### EDUCATION CODE

200-262.4 Prohibition of discrimination

#### CIVIL CODE

51.7 Freedom from violence or intimidation

#### GOVERNMENT CODE

11135 Unlawful discrimination

11138 Rules and regulations

12900-12996 Fair Employment and Housing Act

#### PENAL CODE

422.56 Definitions, hate crimes

#### CODE OF REGULATIONS, TITLE 2

11006-11086 Discrimination in employment

11013 Recordkeeping

11019 Terms, conditions and privileges of employment

11023 Harassment and discrimination prevention and correction

11024 Sexual harassment training and education

#### CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs

#### UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

#### UNITED STATES CODE, TITLE 29

621-634 Age Discrimination in Employment Act

794 Section 504 of the Rehabilitation Act of 1973



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### UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964, as amended  
2000e-2000e-17 Title VII, Civil Rights Act of 1964, as amended  
2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008  
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964  
6101-6107 Age discrimination in federally assisted programs  
12101-12213 Americans with Disabilities Act

### CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

### CODE OF FEDERAL REGULATIONS, TITLE 34

100.6 Compliance information  
104.7 Designation of responsible employee for Section 504  
104.8 Notice  
106.8 Designation of responsible employee and adoption of grievance procedures  
106.9 Dissemination of policy  
110.1-110.39 Nondiscrimination on the basis of age

### COURT DECISIONS

Thompson v. North American Stainless LP, (2011) 131 S.Ct. 863  
Shephard v. Loyola Marymount, (2002) 102 Cal.App.4th 837

### Management Resources:

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING PUBLICATIONS  
California Law Prohibits Workplace Discrimination and Harassment, December 2014  
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS  
Notice of Non-Discrimination, August 2010  
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PUBLICATIONS  
Questions and Answers: Religious Discrimination in the Workplace, 2008  
New Compliance Manual Section 15: Race and Color Discrimination, April 2006  
Enforcement Guidance: Vicarious Employer Liability for Unlawful Harassment by Supervisors, June 1999

### WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>  
U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>  
U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

## STUDENTS

### INTRADISTRICT / OPEN ENROLLMENT

The Governing Board desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also maximizing the efficient use of district facilities. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy, and administrative regulation.

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of their residence within the district.

The Board shall annually review this policy.

### ENROLLMENT PRIORITIES

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area.

The Superintendent or designee shall grant priority to any district student to attend another district school, including a charter school, outside of his/her attendance area as follows:

- ~~1. Any student enrolled in a district school that has been identified on the state's Open Enrollment Act list.~~
- ~~2.~~1. Any student enrolled in a district school designated by the California Department of Education as "persistently dangerous."
- ~~3.~~2. Any student who is a victim of a violent crime while on school grounds.
- ~~4.~~3. Upon a finding that special circumstances exist that might be harmful or dangerous to the student in the current attendance area. Special circumstances, include, but are not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers.

To grant priority under these circumstances, the Superintendent or designee must have received either:

- a) A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official, social worker, or a properly licensed or registered professional, such as a psychiatrist, psychologist, or marriage and family therapist
  - b) A court order, including a temporary restraining order and injunction
- ~~5.~~4. Any sibling of a student already in attendance in that school.
  - ~~6.~~5. Any student whose parent/guardian is assigned to that school as his/her primary place of employment.

**STUDENTS****5116.1****APPLICATION AND SELECTION PROCESS**

In order to ensure the priorities for enrollment in district schools are implemented in accordance with the law, **applications for intradistrict open enrollment shall be posted** online on the district's website at [www.sduhsd.net](http://www.sduhsd.net) for the school year, preceding the school year for which the transfer is requested.

The Superintendent or designee shall calculate each school's capacity in a non-arbitrary manner using student enrollment and available space.

Except for priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine who shall be admitted whenever the school receives admission requests that are in excess of the school's capacity.

Enrollment decisions shall not be based on a student's academic or athletic performance, except that existing entrance criteria for specialized schools or programs may be used provided that the criteria are uniformly applied to all applicants. Academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students.

**TRANSPORTATION**

The district shall not be obligated to provide transportation for students who attend school outside their attendance area.

**LEGAL REFERENCES****EDUCATION CODE**

200	Prohibition against discrimination
35160.5	District policies; rules and regulations
35291	Rules
35351	Assignment of students to particular schools
46600-46611	Interdistrict attendance agreements
48200	Compulsory attendance
48204	Residency requirements for school attendance
48300-48316	Student attendance alternatives, school district of choice program
48350-48361	Open Enrollment Act
48980	Notice at beginning of term

**CODE OF REGULATIONS, TITLE 5**

11992-11994 Definition of persistently dangerous schools

**UNITED STATES CODE, TITLE 20**

6311 State plans  
7912 Transfers from persistently dangerous schools

**COURT DECISIONS**

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

## STUDENTS

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### ATTORNEY GENERAL OPINIONS

85 Ops.Cal.Atty.Gen. 95 (2002)

### Management Resources:

### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Public School Choice FAQs

Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016

### U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Transitioning to the Every Student Succeeds Act (ESSA): Frequently Asked Questions, rev. May 4, 2016

Unsafe School Choice Option, May 2004

### WEBSITES

CSBA: <http://www.csba.org>

California Department of Education, <http://www.cde.ca.gov>

U.S. Department of Education, <http://www.ed.gov>

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### RESPONSE TO IMMIGRATION ENFORCEMENT

The Governing Board is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.

District staff shall not solicit or collect information or documents regarding the citizenship or immigration status of students or their family members or provide assistance with immigration enforcement at district schools, except as may be required by state and federal law.

No student shall be denied equal rights and opportunities nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of his/her immigration status.

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)

Consistent with requirements of the California Office of the Attorney General, the Superintendent or designee shall develop procedures for addressing any requests by a law enforcement officer for access to district records, school sites, or students for the purpose of immigration enforcement.

Teachers, school administrators, and other school staff shall receive training regarding immigration issues, including information on responding to a request from an immigration officer to visit a school site or to have access to a student.

The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by an officer or employee of a law enforcement agency for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information.

### VISITORS/OUTSIDERS

The district shall adopt measures for responding to outsiders that avoid classroom interruptions, and preserves the peaceful conduct of the school's activities, consistent with local circumstances and practices.

The district shall post signs at the entrance of its school grounds to notify outsiders of the hours and requirements for registration.

District personnel shall report entry by immigration-enforcement officers to any on-site school police or other appropriate administrator as would be required for any unexpected or unscheduled outside visitor coming on campus.

### Outsider Registration

No outsider—which would include immigration-enforcement officers—shall enter or remain on school grounds of the district during school hours without having registered with the principal or designee.

### Registration Procedure

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If there are no exigent circumstances necessitating immediate action, and if the immigration officer does not possess a judicial warrant or court order that provides a basis for the visit, the officer must provide the information listed below to register:

- Name, address, occupation
- Age, if less than 21
- Purpose in entering school grounds
- Proof of identity
- Any other information, as required by law

### **STUDENT AND FAMILY PRIVACY RIGHTS**

The Superintendent or designee shall maintain in writing district policies and procedures for gathering and handling sensitive student information, and appropriate personnel shall receive training regarding those policies and procedures.

The district shall not allow school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity, or national origin.

The district shall avoid the disclosure of information that might indicate a student's or family's citizenship or immigration status if the disclosure is not authorized by Family Educational Rights and Privacy Act (FERPA).

### **STUDENT AND FAMILY PRIVACY RIGHTS**

#### **Inquiries Regarding Immigration Status, Citizenship Status, and National Origin Information**

District personnel shall not inquire specifically about a student's citizenship or immigration status or the citizenship or immigration status of a student's parents or guardians; nor shall personnel seek or require, to the exclusion of other permissible documentation or information, documentation or information that may indicate a student's immigration status, such as a green card, voter registration, a passport, or citizenship papers.

Where any law contemplates submission of national origin related information to satisfy the requirements of a special program, district personnel shall solicit that documentation or information separately from the school enrollment process.

Where permitted by law, the Superintendent or designee of the district shall enumerate alternative means to establish residency, age, or other eligibility criteria for enrollment or programs, and those alternative means shall include among them documentation or information that are available to persons regardless of immigration status, citizenship status, or national origin, and that do not reveal information related to citizenship or immigration status.

Where residency, age, and other eligibility criteria for purposes of enrollment or any program may be established by alternative documents or information permitted by law or this policy, the district's procedures and forms shall describe to the applicant, and accommodate, all alternatives specified in law and all alternatives authorized under this policy.

District personnel shall take the following action steps upon receiving an information request related to a student's or family's immigration or citizenship status:

1. Notify a designated district official about the information request.
2. Provide students and families with appropriate notice and a description of the immigration officer's request.

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3. Document any verbal or written request for information by immigration authorities.
4. Unless prohibited, provide students and parents/guardians with any documents issued by the immigration-enforcement officer.

**Inquiries about Social Security Numbers or Cards**

The district shall not solicit or collect entire Social Security numbers or cards.

The district shall solicit and collect the last four digits of an adult household member's Social Security number only if required to establish eligibility for federal benefit programs. When collecting the last four digits of an adult household member's Social Security number to establish eligibility for a federal benefit program, the district shall explain the limited purpose for which this information is collected, and clarify that a failure to provide this information will not bar the student from enrolling in or attending the school.

The district shall treat all students equitably in the receipt of all school services, including, but, not limited to, the gathering of student and family information for the free and reduced lunch program, transportation and educational instruction.

**ADMISSION**

If the district possesses information that could indicate immigration status, citizenship status, or national origin information, the district shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending school.

If parents or guardians choose not to provide information that could indicate their or their children's immigration status, citizenship status, or national origin information, the district shall not use such actions as a basis to discriminate against any students or families or bar children from enrolling or attending school.

**STUDENT RECORDS**

The district shall require written parental or guardian consent for release of student information, unless the information may be released without parental consent or includes directory information only. No exception permits disclosing information to immigration authorities for immigration-enforcement purposes; no student information shall be disclosed to immigration authorities for immigration-enforcement purposes without a court order or judicial subpoena.

The district's request for written parental or guardian consent for release of student information must include the following information: (1) the signature and date of the parent, guardian, or eligible student providing consent; (2) a description of the records to be disclosed; (3) the reason for release of information; (4) the parties or class of parties receiving the information; and (5) if requested by the parents, guardians or eligible student, a copy of the records to be released. The district shall permanently keep the consent notice with the record file.

The parent, guardian, or eligible student is not required to sign the consent form. If the parent, guardian or eligible student refuses to provide written consent for the release of student information that this not otherwise subject to release, the district shall not release the information.

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Except for investigations of child abuse, child neglect, or child dependency, or when the subpoena served on the local educational agency prohibits disclosure, the district shall provide parental or guardian notification of any court orders, warrants, or subpoenas before responding to such requests.

### **BULLYING**

The district shall adopt and publicize policies that prohibit discrimination, harassment, intimidation, and bullying on the basis of a student's actual or perceived nationality, ethnicity, or immigration status. Those policies must be translated in the student's primary language if at least 15 percent of the students enrolled in the school speak a single primary language other than English.

The district shall notify parents and guardians of their children's right to a free public education, regardless of immigration status or religious beliefs. This information shall include information related to the "Know Your Rights" immigration enforcement established by the Attorney General.

The district shall inform students who are victims of hate crimes of their right to report such crimes.

The district shall educate students about the negative impact of bullying other students based on their actual or perceived immigration status or their religious beliefs or customs.

The district shall also train teachers, staff, and personnel to ensure that they are aware of their legal duty to take reasonable steps to eliminate a hostile environment and respond to any incidents of harassment based on the actual or perceived characteristics noted above. Such training should, at minimum, provide agency personnel with the skills to do the following:

1. Discuss the varying immigration experiences among members of the student body and school community;
2. Discuss bullying-prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims;
3. Identify the signs of bullying or harassing behavior;
4. Take immediate corrective action when bullying is observed; and
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior.

### **Complaints and Investigation Reporting and Filing of Complaints**

The district shall adopt a process for receiving complaints of and investigating complaints of discrimination, harassment, intimidation, and bullying based on any of the following actual or perceived characteristics:

- disability
- gender
- gender identity
- gender expression
- nationality
- race or ethnicity



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- religion
- sexual orientation
- association with a person or group with one or more of the aforementioned characteristics
- immigration status

The complaint process must include, but is not limited to, the following steps:

1. A requirement that, if school personnel witness an act of discrimination, harassment, intimidation, or bullying, they shall take immediate steps to intervene when safe to do so;
2. A timeline to investigate and resolve complaints of discrimination, harassment, intimidation, or bullying that shall be followed by all schools under the jurisdiction of the local educational agency; and
3. An appeal process afforded to the complainant should he or she disagree with the resolution of a complaint.
4. The district shall ensure that complaint procedures contain confidentiality safeguards for immigration status information.
5. The district shall prohibit retaliation against a person who submits a complaint of discrimination, harassment, intimidation, or bullying.

### **Responding to the Detention or Deportation of a Student's Family Member**

The district shall encourage that families and students have and know their emergency phone numbers and know where to find important documentation, including birth certificates, passports, Social Security cards, doctors' contact information, medication lists, lists of allergies, etc., which will allow them to be prepared in the event that a family member is detained or deported.

The district shall permit students and families to update students' emergency contact information as needed throughout the school year, and provide alternative contacts if no parent or guardian is available. The district shall ensure that families may include the information of an identified trusted adult guardian as a secondary emergency contact in case a student's parent or guardian is detained.

The district shall communicate to families that information provided within the emergency cards will only be used in response to specified emergency situations, and not for any other purpose.

In the event a student's parent/guardian has been detained or deported by federal immigration authorities, the district shall use the student's emergency card contact information and release the student to the person(s) designated as emergency contacts. Alternatively, the district shall release the student into the custody of any individual who presents a Caregiver's Authorization Affidavit on behalf of the student. The district shall only contact Child Protective Services if the district personnel are unsuccessful in arranging for the timely care of the child through the emergency contact information that the school has, a Caregiver's Authorization Affidavit, or other information or instructions conveyed by the parent or guardian.

### **PARENTAL NOTIFICATIONS**

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The district must provide an annual notice to parents and guardians of the school's general information policies that includes:

1. Assurances that the district will not release information to third parties for immigration enforcement purposes, except as required by law or court order.
2. A description of the types of student records maintained by the district.
3. A list of the circumstances or conditions under which the district might release student information to outside people or entities.
4. A statement that, unless the district is providing information for a legitimate educational purpose under FERPA and the California Education Code or directory information, the district shall notify parents or guardians and eligible students—and receive their written consent—before it releases a student's personally identifiable information.

If the district decides to release directory information, the district shall provide an annual notice to parents and guardians, and "eligible students" in attendance, of the district's directory information policy that includes:

1. The categories of information that the district has classified as public directory information that may be disclosed without parental consent and which should only include the information specifically identified in Education Code section 49061, subdivision (c).
2. A statement that directory information does not include citizenship status, immigration status, place of birth, or any other information indicating national origin (except where the district receives consent as required under state law).
3. The recipients of the directory information.
4. A description of the parent's or guardian's abilities to refuse release of the student's directory information, and how to refuse release.
5. The deadline in which the parent, guardian or student must notify the school in writing that he or she does not want the information designated as directory information.

### QUESTIONING AND APPREHENSION BY LAW ENFORCEMENT

#### Responding to On-Campus Immigration Enforcement

As early as possible, district personnel shall notify the Superintendent or designee of any request by an immigration-enforcement officer for school or student access, or any requests for review of school documents (including for the services of lawful subpoenas, petitions, complaints, warrants, etc.).

In addition to notifying the Superintendent or designee, district personnel shall take the following action steps in response to an officer present on the school campus specifically for immigration-enforcement purposes:

1. Advise the officer that before proceeding with his or her request, and absent exigent circumstances, school personnel must first receive notification and direction from the Superintendent or designee.
2. Ask to see, and make a copy of or note, the officer's credentials (name and badge number). Also ask for and copy or note the phone number of the officer's supervisor.
3. Ask the officer for his/her reason for being on school grounds and document it.
4. Ask the officer to produce any documentation that authorizes school access.

**STUDENTS****5145.13**

5. Make a copy of all documents provided by the officer. Retain one copy of the documents for school records.
6. If the officer declares that exigent circumstances exist and demands immediate access to the campus, district personnel should comply with the officer's orders and immediately contact the Superintendent or designee.
7. If the officer does not declare that exigent circumstances exist, respond according to the requirements of the officer's documentation. If the immigration-enforcement officer has:
  - a. an ICE (Immigrations and Customs Enforcement) administrative warrant, district personnel shall inform the agent that he or she cannot consent to any request without first consulting with the district's counsel or other designated agency official.
  - b. a federal judicial warrant (search-and-seizure warrant or arrest warrant), prompt compliance with such a warrant is usually legally required. If feasible, consult with the district's legal counsel or designated administrator before providing the agent access to the person or materials specified in the warrant.
  - c. a subpoena for production of documents or other evidence, immediate compliance is not required. Therefore, district personnel shall inform the district's legal counsel or other designated official of the subpoena, and await further instructions on how to proceed.
8. While district personnel should not consent to access by an immigration-enforcement officer, except as described above, he/she should not attempt to physically impede the officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, district personnel shall document his or her actions while on campus.
9. After the encounter with the officer, district personnel shall promptly take written notes of all interactions with the officer. The notes shall include the following items:
  - a. List or copy of the officer's credentials and contact information;
  - b. Identity of all school personnel who communicated with the officer;
  - c. Details of the officer's request;
  - d. Whether the officer presented a warrant or subpoena to accompany his/her request, what was requested in the warrant/subpoena, and whether the warrant/subpoena was signed by a judge;
  - e. District personnel's response to the officer's request;
  - f. Any further action taken by the agent; and
  - g. Photo or copy of any documents presented by the agent.

**STUDENTS****5145.13**

10. District personnel shall provide a copy of those notes, and associated documents collected from the officer, to the [local educational agency's legal counsel or other designated agency official].
11. In turn, the district's legal counsel or other designated official shall submit a timely report to the district's governing board regarding the officer's requests and actions and the district's response(s).
12. E-mail the Bureau of Children's Justice in the California Department of Justice, at BCJ@doj.ca.gov, regarding any attempt by a law-enforcement officer to access a school site or a student for immigration-enforcement purposes.

**Parental Notification of Immigration-Enforcement Actions**

District personnel must receive consent from the student's parent or guardian before a student can be interviewed or searched by any officer seeking to enforce the civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge, or presents a valid, effective court order.

District personnel shall immediately notify the student's parents or guardians if a law-enforcement officer requests or gains access to a student for immigration-enforcement purposes, unless such access was in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the parent or guardian.

**Legal Reference:****EDUCATION CODE**

200 Educational equity

220 Prohibition of discrimination

234.1 Safe Place to Learn Act

234.7 Student protections relating to immigration and citizenship status

48204.4 Evidence of residency for school

enrollment 48980 Parental notifications

48985 Notices to parents in language other than English

**GOVERNMENT CODE**

8310.3 California Religious Freedom Act

**PENAL CODE**

422.55 Definition of hate crime

627.1-627.6 Access to school premises, outsiders

**UNITED STATES CODE, TITLE 20**

1232g Family Educational Rights and Privacy Act

**COURT DECISIONS**

Plyler v. Doe, 457 U.S. 202 (1982)

**Management****Resources:** CSBA**PUBLICATIONS**

Legal Guidance on Providing All Children Equal Access to Education, Regardless of Immigration

## STUDENTS

5145.13

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Status, February 2017

### **CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS**

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

### **WEB SITES**

CSBA: <http://www.csba.org>

California Office of the Attorney General: <http://oag.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

California Department of Justice: <http://www.justice.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Immigration and Customs Enforcement: <http://www.ice.gov>

U.S. Immigration and Customs Enforcement, Online Detainee Locator System: <http://locator.ice.gov/odls>

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 11, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED &  
SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** REQUEST FOR PROPOSALS & APPROVAL  
TO ENTER INTO AN AGREEMENT /  
COMMUNICATION SPECIALIST SERVICES

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### EXECUTIVE SUMMARY

Over the course of the last year, there has been an increasing need to improve community outreach and communication. As part of the entry and transition into the District, the new Superintendent met with staff, students, parents and community members. Three key questions were asked: 1) What are the strengths of the District? 2) What are the challenges of the District? 3) What are your hopes and expectations for the new Superintendent?

As a challenge, a very consistent theme emerged that we were struggling as a District in communicating. Communication breakdowns manifest in many ways and lead to confusion and a lack of a clear message coming from the District. We do not have any positions currently in the District designated for supporting communication. We need to do a thorough analysis of how we can improve, and at the same time begin implementing new strategies and improving existing ones. A full redesign of the District website is a key part of the plan. We can do a much better job of sharing information about our District with the community. The key areas outlined for analysis and improvement are:

- Website design and linkages to sites
- Media relations
- Social media
- Print and Online Publications
- Marketing
- Event photos and videos
- Meeting recording and posting

The District needs to develop a strategic marketing communication plan that would incorporate the deliverables described above. This requires the services of a Communications Specialist. The District will conduct the selection through a Request for Proposal.

ITEM 20

**RECOMMENDATION:**

It is recommended that the Board authorize staff to request proposals for the development and implementation of a strategic marketing communication plan, and authorize Tina Douglas or Robert A. Haley to enter into and execute an agreement, in an amount not to exceed \$50,000.00, to be expended from the General Fund 01-00/Unrestricted.

**FUNDING SOURCE:**

General Fund 01-00/Unrestricted .

## San Dieguito Union High School District

### INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Cindy Frazee  
Associate Superintendent/Human Resources

**SUBMITTED BY:** Robert A. Haley Ed.D.  
Superintendent

**SUBJECT:** CONDUCT PUBLIC HEARING PURSUANT  
TO GOVERNMENT CODE SECTION 3547  
REGARDING THE PROPOSAL FROM THE  
CALIFORNIA SCHOOL EMPLOYEES  
ASSOCIATION TO THE SAN DIEGUITO  
UNION HIGH SCHOOL DISTRICT TO OPEN  
NEGOTIATIONS FOR THE 2018-2019  
SCHOOL YEAR

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#### EXECUTIVE SUMMARY

Section 3547 of the Educational Employment Relations Act (EERA) requires school district in California to give public notice of all bargaining proposals to make these available for public viewing. This process is referred to as “sunshining”, gives the public the opportunity to express their views at a board meeting prior to the Board’s adoption of any formal proposal submitted for negotiations.

#### RECOMMENDATION:

Conduct Public Hearing pursuant to Government Code Section 3547 regarding the proposal from the California School Employees Association (CSEA) to the San Dieguito Union High School District to open negotiations for the 2018-2019 school year.





California  
School  
Employees  
Association

6341 Nancy Ridge Drive  
San Diego, CA 92121

(858) 458-0300  
(800) 675-9939  
FAX: (858) 677-8992

www.csea.com

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The nation's largest  
independent classified  
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December 3, 2018

Dr. Robert Haley, Superintendent  
San Dieguito Union High School District  
710 Encinitas Boulevard  
Encinitas, CA 92024-3357

San Dieguito Union High School District Board Members  
San Dieguito Union High School District  
710 Encinitas Boulevard  
Encinitas, CA 92024-3357

**Re: Negotiations Successor Collective Bargaining Agreement**

Dear Superintendent Haley and Members of the SDUHSD Board of Education:

The California School Employees Association (CSEA) and its Chapter #241 looks forward to negotiating with the San Dieguito Union High School District for the Successor Collective Bargaining Agreement. CSEA intends to open the following article (s) of the Master Contract:

**Article 11: WAGES**

- CSEA intends to review, clarify, and potentially enhance the language of Section E. of Article 11: WAGES as well as a Bi-Lingual Language Stipend.

**Article 12: FRINGE BENEFITS**

- CSEA intends to review, clarify, and potentially enhance the language of Article 12: FRINGE BENEFITS.

**Article 13: PROFESSIONAL GROWTH INCENTIVE PROGRAM**

- CSEA intends to review, clarify, and potentially enhance the language of Article 13: PROFESSIONAL GROWTH INCENTIVE PROGRAM

**Article 14: PERSONAL PROPERTY**

- CSEA intends to review, clarify, and potentially enhance the language of Article 14: PERSONAL PROPERTY specific to personal safety gear, i.e. work boots, prescription safety glasses and any other personal property necessary for the fulfillment of job duties and responsibilities

**Article 15: VACATIONS**

- CSEA intends to review, clarify, and potentially enhance the language of Article 15: VACATIONS

Dr. Robert Haley, Superintendent  
December 3, 2018  
Page 2

ITEM 21

**Article 19: LEAVES, PAID & UNPAID**

- CSEA intends to review, clarify, and potentially enhance the language of section E. of Article 19: LEAVES, PAID & UNPAID.

CSEA on behalf of our members and your employees look forward to working with the Districts negotiation team. Please have your representative contact CSEA, Chapter 241 President Matt Colwell to schedule meeting dates for bargaining.

CSEA reserves the right to withdraw, amend, and/or add to this proposal as necessary, in accordance with applicable sunshine laws.

Sincerely,

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION



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Jose Sanchez  
Labor Relations Representative

## San Dieguito Union High School District

### INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Cindy Frazee  
Associate Superintendent/Human Resources

**SUBMITTED BY:** Robert A. Haley, Ed.D.  
Superintendent

**SUBJECT:** CONDUCT PUBLIC HEARING & ADOPTION  
OF PROPOSAL FROM THE SAN DIEGUITO  
UNION HIGH SCHOOL DISTRICT TO OPEN  
NEGOTIATIONS WITH THE CALIFORNIA  
SCHOOL EMPLOYEES ASSOCIATION FOR  
THE 2018-2019 SCHOOL YEAR

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#### EXECUTIVE SUMMARY

The District will begin entering into discussions with the California School Employees Association (CSEA) regarding the Classified Unit Collective Bargaining Agreement Negotiations. These negotiations are for a successor contract. The District intends to open the following articles of the Master Contract:

**Article 5: Organizational Security/Dues or Fees:** The District intends to amend the language to align with the US Supreme Court Janus decision.

**Article 12: Fringe Benefits:** The District has interest in updating the language in this article regarding health providers.

**Article 15: Vacations:** The District has interest in clarifying language in this article regarding vacation approval.

**Article 19: Leaves, Paid & Unpaid:** The District intends to clarify and update the language in this article relative to Personnel Necessity Leave and to new legislation regarding Baby Bonding leave.

ITEM 22

In addition, CSEA has opened **Article 11: Wages** in their Sunshine Proposal and the District intends to engage in discussions with CSEA regarding this Article.

Section 3547 of the Educational Employment Relations Act (EERA) requires school districts in California to give public notice of all bargaining proposals to make these available for public viewing. This process is referred to as “sunshining”, and gives the public the opportunity to express their views at a board meeting prior to the Board’s adoption of any formal proposal submitted for negotiations.

**RECOMMENDATION:**

It is recommended that the Board 1) conduct a public hearing pursuant to Government Code section 3547 regarding proposal from the San Dieguito Union High School District to California School Employees Association (CSEA) and 2) adopt the initial proposal from the San Dieguito Union High School District to open negotiations with the California School Employees Association (CSEA) for the 2018-2019 school year.

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 14, 2018

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Bryan Marcus, Associate Superintendent of Educational Services

**SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

**SUBJECT:** PROPOSED REVISED BOARD POLICY / EDUCATIONAL SERVICES

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### EXECUTIVE SUMMARY

As new and/or revised federal regulations and California Education Code become law and when legal cases affect board policies, the California School Boards Association (CSBA) provides school districts with samples of new or replacement policies to assist in maintaining updated policies.

The following Board Policies have been revised to align with CSBA recommendations:

Current Policy Number	New Policy Number	Title	Comments
6174		Education for English Language Learners	Revised to align with CSBA recommendations

### RECOMMENDATION:

A. BP 6174, EDUCATION FOR ENGLISH LANGUAGE LEARNERS (REVISED)

This item is being presented for first read and will be resubmitted for action on February 7, 2019.

### FUNDING SOURCE:

Not applicable.

## INSTRUCTION

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### EDUCATION FOR ENGLISH LANGUAGE LEARNERS

The Governing Board intends to provide English learners with challenging curriculum and instruction that maximize the attainment of high levels of proficiency in English, advance multilingual capabilities, and facilitate student achievement in the district's regular course of study.

The district shall identify in its local control and accountability plan (LCAP) goals and specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners.

English learners shall be provided differentiated English language development instruction which is targeted to their English proficiency level, integrated across all subject areas, and aligned with the state content standards. The district's program shall be based on sound instructional theory, use standards-aligned instructional materials, emphasize inquiry-based learning and critical thinking skills, and provide students with access to the full educational program.

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

The district shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. Such professional development shall be of sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom.

Staff development shall also address the sociocultural needs of English learners and provide opportunities for teachers to engage in supportive, collaborative learning communities.

To support students' English language development, the Superintendent or designee may provide an adult literacy training program that leads to English fluency for parents/guardians and community members.

### IDENTIFICATION AND ASSESSMENT

The Superintendent or designee shall maintain procedures for the early identification of English learners and an assessment of their proficiency and needs in the areas of listening, speaking, reading, and writing in English.

Once identified as an English learner, a student shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.



## INSTRUCTION

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Immigrant students are identified as any student (ages 3 through 21), who were not born in any state in the U.S. and have not attended school in any state in the U.S. for more than three full academic years. If an immigrant student is also identified as an English Learner, he/she shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.

English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with testing variations in accordance with 5 CCR 854.1-854.3. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law.

Formative assessments may be utilized to analyze student performance and appropriately adapt teaching methodologies and instructions.

### LANGUAGE ACQUISITION PROGRAMS

The district shall offer research-based language acquisition programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards.

At a minimum, the district shall offer a structured English immersion program which includes designated and integrated English language development. In the structured English immersion program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English.

For the purpose of determining the amount of instruction to be conducted in English in the structured English immersion program, "nearly all" means that all classroom instruction shall be conducted in English except for clarification, explanation, and support as needed.

In addition, language acquisition programs offered by the district may include, but are not limited to, the following:

1. The district may offer a dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding.
2. The district may offer a transitional or developmental program for English learners that provides literacy and academic instruction in English and a student's native language and that enables an English learner to achieve English proficiency and academic mastery of subject matter content and higher order thinking skills, including critical thinking, in order to meet state academic content standards.

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. He/she shall also

## INSTRUCTION

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consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program.

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program, the process to be followed in making a program selection, identification of any language to be taught in addition to English when the program includes instruction in another language, and the process to request establishment of a language acquisition program.

Parents/guardians of English learners may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school.

### RECLASSIFICATION

When an English learner is determined based on state and district reclassification criteria to have acquired a reasonable level of English proficiency pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, the student shall be transferred from a language acquisition program into an English language mainstream classroom.

The reclassification process identifies English Learners who are ready to participate in regular instruction without further EL program assistance. In general, English Learners are designated as Reclassified Fluent English Proficient (R-FEP) when they demonstrate the English language and academic skills necessary to receive instruction and succeed in English-only instruction at a level equivalent to the average English native speaker.

The measures used to determine whether an English Learner shall be reclassified as fluent English proficient shall include:

1. English Language Proficiency Assessments: Overall English Language Proficiency Assessments for California (ELPAC) scale score of Level 4 (Well Developed)-Grades 7-12.
2. Assessments of Basic Skills:
  - a. Level 3 (Standard Met) Scale Score on the Smarter Balanced ELA/Literacy Assessment (grades 7, 8, and 11).
  - b. Students without a Smarter Balanced score (grades 10<sup>th</sup> and 11<sup>th</sup>) must have a Reading Inventory (RI) score of at least the lowest score within the the grade level Proficient range as well as a passing score on the District Writing Benchmark score of 2+ (DWB).
3. Teacher recommendation:
  - a. Grade of C or higher in all core academic classes
  - b. Positive teacher feedback on district Teacher Recommendation form
4. Parent Opinion and Consultation



## INSTRUCTION

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### PROGRAM EVALUATION

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English
2. The number and percentage of English learners reclassified as fluent English proficient
3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1
4. The achievement of English learners on standards-based tests in core curricular areas
5. For any language acquisition program that includes instruction in a language other than English, student achievement in the non-English language in accordance with 5 CCR 11309
6. Progress toward any other goals for English learners identified in the district's LCAP
7. A comparison of current data with data from at least the previous year in regard to items #1-6 above
8. A comparison of data between the different language acquisition programs offered by the district

The Superintendent or designee shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.

### Legal Reference:

### EDUCATION CODE

300-340	English language education, especially:
305-310	Language acquisition programs
313-313.5	Assessment of English proficiency
430-446	English Learner and Immigrant Pupil Federal Conformity Act
33050	State Board of Education waiver authority
42238.02-42238.03	Local control funding formula
44253.1-44253.11	Qualifications for teaching English learners
48980	Parental notifications
48985	Notices to parents in language other than English
52052	Numerically significant student subgroups
52060-52077	Local control and accountability plan
52160-52178	Bilingual Bicultural Act
56305	CDE manual on English learners with disabilities
60603	Definition, recently arrived English learner
60640	California Assessment of Student Performance and Progress
60810-60812	Assessment of language development
62002.5	Continuation of advisory committee after program sunsets

### CODE OF REGULATIONS, TITLE 5

854.1-854.3	CAASPP and universal tools, designated supports, and accommodations
854.9	CASSPP and unlisted resources for students with disabilities
11300-11316	English learner education

## INSTRUCTION

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11510-11517.5 California English Language Development Test  
11517.6-11519.5 English Language Proficiency Assessments for California

### UNITED STATES CODE, TITLE 20

1412 Individuals with Disabilities Education Act; state eligibility  
1701-1705 Equal Educational Opportunities Act  
6311 Title I state plan  
6312 Title I local education agency plans  
6801-7014 Title III, language instruction for English learners and immigrant students  
7801 Definitions

### CODE OF FEDERAL REGULATIONS, TITLE 34

100.3 Discrimination prohibited  
200.16 Assessment of English learners

### COURT DECISIONS

Valeria O. v. Davis, (2002) 307 F.3d 1036  
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141  
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196  
Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698

### ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 40 (2000)

### Management Resources:

#### CSBA PUBLICATIONS

English Learners in Focus: The English Learner Roadmap: Providing Direction for English Learner Success, Governance Brief, February 2018  
English Learners in Focus, Issue 4: Expanding Bilingual Education in California after Proposition 58, Governance Brief, March 2017  
English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief, rev. September 2016  
English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016  
English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2018  
Matrix One: Universal Tools, Designated Supports, and Accommodations for the California Assessment of Student Performance and Progress for 2017-18, rev. August 2017  
Reclassification Guidance for 2017-18, CDE Correspondence, April 28, 2017

## INSTRUCTION

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Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 2015

Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, rev. March 2015

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

### THE EDUCATION TRUST- WEST PUBLICATIONS

Unlocking Learning II: Math as a Lever for English Learner Equity, March 2018

Unlocking Learning: Science as a Lever for English Learner Equity, January 2017

### U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

Innovative Solutions for Including Recently Arrived English Learners in State Accountability Systems: A Guide for States, January 2017

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

### WEB SITES

CSBA: <http://www.csba.org>

California Association for Bilingual Education: <http://www.gocabe.org>

California Department of Education: <http://www.cde.ca.gov/sp/el>

National Clearinghouse for English Language Acquisition: <http://www.ncela.us>

The Education Trust-West: <http://west.edtrust.org>

U.S. Department of Education: <http://www.ed.gov>

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 8, 2019

**BOARD MEETING DATE:** January 17, 2019

**PREPARED BY:** Bryan Marcus  
Associate Superintendent, Educational Services  
Robert A. Haley, Ed.D., Superintendent

**SUBMITTED BY:**

**SUBJECT:** **UNIFORM COMPLAINT QUARTERLY REPORT,  
2018-19, 2<sup>nd</sup> QUARTER, OCTOBER –  
DECEMBER, 2018**

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### EXECUTIVE SUMMARY

State law requires school districts to submit reports to the San Diego County Office of Education (SDCOE) and to the district governing board on the number of complaints each district has received related to the Williams Settlement, i.e., instructional materials sufficiency, emergency facilities issues, and teacher vacancies and misassignments.

Attached is the report for the second quarter, 2018-19, from October through December, 2018.

### RECOMMENDATION:

It is recommended that the Board review and accept the attached Uniform Complaint Report for the second quarter, from October through December, 2018, as shown in the attached supplement.

### FUNDING SOURCE:

Not applicable.

**COMMUNITY RELATIONS**

**1312.3/AR-1, ATTACHMENT C**

**UNIFORM COMPLAINT PROCEDURES  
QUARTERLY UNIFORM COMPLAINT REPORT SUMMARY**

For submission to School District Governing Board and County Office of Education

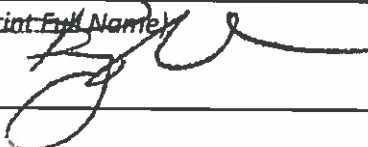
District Name: San Dieguito Union High School District

Quarter covered by this report (ex. Jan. – Mar. 2005): October through December, 2018

Please fill in the following table; enter 0 in any cell that does not apply.

DESCRIPTION	NUMBER OF COMPLAINTS RECEIVED IN QUARTER	NUMBER OF COMPLAINTS RESOLVED	NUMBER OF COMPLAINTS UNRESOLVED EXPLANATION ATTACHED
Instructional Materials	0	0	0
Facilities	0	0	0
Teacher Vacancy and Misassignment	0	0	0
Totals	0	0	0

Submitted by: Bryan Marcus Associate Superintendent / Educational Services  
(Print Full Name) (Title)

Signature:  Date: January 7, 2019